

IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF ALABAMA
NORTHERN DIVISION

RLI INSURANCE COMPANY/)	
PLAINTIFF/COUNTERCLAIM)	
DEFENDANT)	
)	
vs.)	Case No.: 2:07-cv-00230-WKW-SRW
TOWN OF MOSSES, ALABAMA, and)	
ALICIA SHUFORD-GORDON,)	
)	
Defendants.)	

BRIEF IN SUPPORT OF MOTION FOR SUMMARY JUDGMENT

COMES NOW the Plaintiff/Counterclaim Defendant, RLI Insurance Company, (Hereinafter "RLI"), and submits the following Brief in Support of its Motion for Summary Judgment.

I. STATEMENT OF UNDISPUTED FACTS

1. The Plaintiff, RLI Insurance Company ("RLI") is an Illinois corporation with its principal place of business in Peoria, Illinois.

2. The Defendant Town of Mosses, Alabama is an incorporated municipality with a population of less than 2000 people located in Lowndes County, Alabama. The Town of Mosses was incorporated in 1979 and employs the Mayor/Council form of government and has since its inception.

3. The Defendant Alicia Shuford-Gordon at all times relevant to this action, was the Town Clerk of Mosses, Alabama. Ms. Shuford-Gordon is a resident citizen of Lowndes County, Alabama.

4. William Scott was elected to the City Council in 1996. In 2004, Councilman Scott ran for a successful campaign of Mayor against the incumbent, Walter Hill.

5. At all time relevant to the matters examined by the Complaint, Ms. Alicia Shuford-Gordon was the City Clerk for the town of Mosses. RLI Insurance Company wrote Ms. Shuford-Gordon a public official surety bond in the amount of \$100,000. A copy of the Surety Bond is attached hereto and is incorporated herein by reference. (Attached as Exhibit "A").

6. The City of Mosses has made a claim on this bond asserting Shuford-Gordon breached her duty as City Clerk causing them a loss in excess of \$100,000. To date, this claim arises out of three separate occurrences: (1) the failure of the city to pay quarterly employee payroll taxes for a period of time; (2) a series of unpaid debts incurred by the City during the period of time in which Ms. Shuford-Gordon served as Town Clerk; and (3) expenses associated with services provided by tax consultant, Charles Elam, who assisted the town in negotiating the above-referenced tax problem with the IRS.

7. The Town of Mosses filed a Proof of Claim Form with RLI Insurance Company on June 6, 2006, and submitted documentation they allege supports their claims. (Attached as Exhibit "B").

II. SUMMARY JUDGMENT STANDARD

Rule 56(c), *Federal Rules of Civil Procedure*, provides that summary judgment is due to be entered in favor of the moving party if "there is no genuine issue as to any material fact." The moving party must first come forward with proof of the absence of genuine issues of material fact. *Celotex Corp. v. Catrett*, 477 U.S. 317, 321 (1986). The moving party may meet this burden by identifying portions of the pleadings, depositions, answers to interrogatories, admissions or affidavits that demonstrate the absence of an issue of material fact. *Id.* at 323.

The burden then shifts to the non-moving party to present affirmative evidence that there is a genuine issue of material fact. *Fed.R.Civ.P. 56(e)*; *Matsushita Electrical Industrial Co., Ltd. v.*

Zenith Radio Corp., 475 U.S. 574, 587 (1986). Any inferences to be drawn from the underlying facts should be viewed in a light most favorable to the non-moving party. *Matsushita*, 475 U.S. at 587. If the record as a whole "could not lead a rational trier of fact to find for the non-moving party there is no 'genuine issue for trial'." *Id.*

III. ARGUMENT

A. THE LAW OF SURETYSHIP

Suretyship is a legal relationship, contractual in nature, whereby one party, the surety, undertakes an obligation to be held answerable for the debt, default or miscarriage of another party, known as the principal. Stearnes, *The Law of Suretyship* § 1.1 (5th Ed. 1951); 74 *Am. Jur. 2d Suretyship* § 1. Generally, such an agreement is required to be in writing to be enforceable, as required by the Statute of Frauds. *Ala. Code* § 8-9-2(3) (1993). Suretyship creates a tripartite relationship between and among the party secured (the bond obligee), the principal (the bond obligor), and the party secondarily liable (the surety). See *R. Cooper Shattuck, Bad Faith: Does it Apply to Sureties in Alabama*: 57 *Ala. Law* 241. The surety relationship is usually set out within a written document called a bond. 74. *Am. Jur. 2d Suretyship* § 3. The surety's liability to the obligee is contained in the provisions of its contract with the obligee. *Id.*

Generally, there are two types of bonds: fidelity and surety. See *R. Cooper Shattuck, supra*. Fidelity bonds generally provide coverage for the dishonest, legal or wrongful conduct of the principals with respect to monies which may come into the possession as fiduciaries or the failure of the principals to perform specific duties. *Id.* Surety bonds provide compensation for losses sustained by an obligee as a result of the principal's failure to perform its contractual or statutory obligations to the obligee. *Id.* Some of the requirements of the bond may be required by an applicable statute, including the amount for the bonds. See *Ala. Code* Sections 36-20-3 (1991)(Notaries Public); 34-4-24 (1991)(Auctioneers); 12-17-91 (1986)(Clerk of the Circuit Court);

12-17-111 (1986)(Register of the Circuit Court); 36-23-4 (1991)(Constables); 11-5-3 (1989)(Coroners).

B. RLI HAS NO DUTY TO THE TOWN OF MOSSES UNDER SHUFORD-GORDON'S SURETY BOND

This case arises out of Declaratory Judgment Action filed by RLI Insurance Company to determine its rights and obligations under a surety bond which it wrote on behalf of Alicia Shuford-Gordon with respect to her duties as the City Clerk in the Town of Mosses. The bond is a "Faithful Performance Bond" and the requisite standard for making a claim under such is whether or not the principal failed to perform its contractual or statutory obligations to the obligee. See *R. Cooper Shattuck, supra*.

The Town of Mosses (hereinafter referred to as the "Town") has made a claim on this bond asserting Shuford-Gordon breached her duty as City Clerk causing them a loss in excess of \$100,000. To date, this claim arises out of three separate occurrences: (1) the failure of the city to pay quarterly employee payroll taxes for a period of time; (2) a series of unpaid debts incurred by the City during the period of time in which Ms. Shuford-Gordon served as Town Clerk; and (3) expenses associated with services provided by tax consultant, Charles Elam, who assisted the town in negotiating the above-referenced tax problem with the IRS.

As evidence of this claim, the Town submitted a Proof of Loss Claim Form, Summary Sheet and documentation that allegedly supports its claim. The documentation submitted to RLI by the Town in support of its claim is attached as follows: (1) The Proof of Claim and Summary Sheet (Attached as Exhibit "B"); (2) "Financial Statements" (Attached as Exhibit "C"); (3) "Tax Issues" (Attached as Exhibit "D"); (4) "Unpaid Bills" (Attached as Exhibit "E"); (5) Miscellaneous Documentation identified as "Misc"(Attached as Exhibit "F"); and (6) letters to Ms. Shuford Gordon (Attached as Exhibit "G").

In the Mayor/Council form of government, the Mayor is the Chief Executive Officer of the municipality and has general supervision and control over all other officers and affairs of the city or town. § 11-43-81 *Code of Alabama*, (1975, as amended). The Mayor has the exclusive authority to supervise and control the administrative personnel in the municipalities. See The Attorney General's Opinion to Hon. Gilbert Watson, October 8, 1957 (§ 11-43-81 *Code of Alabama*, (1975, as amended)). Under Alabama law, a surety may make any defense not personal to the principal, but which the principal can. *United States Fidelity & Guaranty Co. v. Town of Dothan*, 174 Ala. 480, 56 So. 953 (1911).

The Town of Mosses employs the Mayor/Council form of government. Therefore, the Mayor is the Chief Executive Officer of the municipality and has general supervision and control over all other officers and affairs of the city or town. The Mayor has the exclusive authority to supervise and control the administrative personnel in the municipalities. Ms. Shuford-Gordon, in her role as Town Clerk, was merely an administrative arm of the city's governing body. As such, she merely paid the bills as directed by the City and Mayor and had no independent check-writing authority. (Attached as Exhibit "H").

The Proof of Loss form and supporting documentation submitted by the Town (Exhibits "B, C, D, E, & F") does not support a finding that Ms. Shuford Gordon failed to perform her contractual or statutory obligations to the Town. In fact, RLI is not entirely sure what, if anything, the documentation might support. Based on the documentation submitted in support of the Town's claim, it is clear the City's expenses far exceeded the revenue it was generating; hence, it was spending more than it was receiving, thus leaving no money left over for various expenses. As such, RLI requests this Honorable Court enter a ruling that the Town has failed to make a viable claim under Shuford-Gordon's surety bond pursuant to the terms and provisions therein, such that there is no duty on behalf of RLI arising from the claim.

C. BAD FAITH CLAIMS AGAINST A SURETY, GENERALLY

Some state courts have imposed liability upon the performance and payment of bond sureties for the breach of an implied covenant of good faith and fair dealings following similar standards developed in insurance cases, either by applying an unfair insurance claims practice statute, or by finding a breach of a common law obligation of good faith and fair dealing. See *R. Cooper Shattuck, supra*. For example, both Alaska and Arizona recognize bad faith claims by an obligee against a surety. See *Dodge v. Fidelity & Deposit Company*, 778 P.2d 1240 (Ariz. 1989); see also *Loyal Order of the Moose, Lodge 1392 v. International Fidelity Insurance Company*, 797 P.2d 622 (Alaska 1990). Other state and federal courts have addressed the issue and have held that a bad faith action cannot be maintained against a surety. See e.g., *United States v. Seaboard Surety Company*, 817 F.2d 956 (2nd Cir. 1987) (holding that the government could not maintain bad faith claim against a surety); *United States v. Wausau Insurance Company*, 755 F. Supp. 906 (E.D. Cal. 1991) (applying California law and holding that the claimant under the payment bond cannot maintain bad faith action against payment bond surety); *Kerlinsky v. Fidelity & Deposit Company*, 690 F. Supp. 1112 (D. Mass. 1987) (ruling that there is no tort claim available to the claimant on payment bond for surety's failure to pay judgment rendered against the principal).

a. Bad Faith in Alabama

The intentional tort of bad faith was adopted in first-party insurance actions in Alabama in *Chavers v. National Security Fire & Casualty Company* 405 So.2d 1 (Ala. 1981). In *Chavers*, the Supreme Court of Alabama recognized a tort for the intentional breach by an insurer of its duty of good faith and fair dealing to the insured. *Id.* at 6. The court adopted the test for bad faith and held "that an actionable tort arises from an insurer's intentional refusal to settle a direct claim where there is either (1) no lawful basis for the refusal coupled with the actual knowledge of that fact or (2) the intentional failure to determine whether or not there was any lawful basis

for such refusal.” *Chavers*, 405 So.2d at 7 (quoting *Vincent V. BlueCross BlueShield of Alabama*, 373 So.2d 1054 (Ala. 1979)).

Shortly thereafter, the Alabama Supreme Court released the opinion of *National Security Fire & Casualty Company v. Bowen*, 417 So.2d 179 (Ala. 1982) which specified the required elements for a claim for bad faith refusal to pay:

- a. an insurance contract between the parties and a breach thereof by the Defendant;
- b. an intentional refusal to pay the insured’s claim;
- c. the absence of any reasonable legitimate or arguable reason for that refusal (the absence of a debatable reason);
- d. the insurer’s actual knowledge of the absence of any legitimate or arguable reason;
- e. if the intentional failure to determine the existence of a lawful basis is relied upon, the Plaintiff must prove the insurer’s intentional failure to determine whether there is a legitimate or arguable reason to refuse to pay the claim.

Bowen, 417 So.2d 179. Subsequent decisions have followed relying on the *Bowen* principles. See *Sherrin v. Northwestern National Life Insurance Company*, 2 F.3d 373 (11th Cir. 1993); *Fuller v. State Farm Fire & Casualty Company*, 721 F. Supp. 1219 (M.D. Ala. 1989); and *National Insurance Association v. Sockwell*, 829 So.2d 111 (Ala. 2002).

b. Bad Faith is Only Available to an Insured/Insurer Relationship

Bad faith in Alabama **requires an insurance contract** between the parties, and the Alabama Supreme Court has adamantly refused to extend the tort of bad faith to other types of relationships. *Gaylord v. Lawler Mobile Homes, Inc.*, 477 So.2d 382 (Ala. 1985) (holding “the tort of bad faith has been recognized in this state only within the insurance policy context”); *Forbus v. Sears Roebuck & Company*, 958 F.2d 1036 (11th Circ. 1992) (refusing to extend bad faith to

employment contract); *Hobbs v. Alabama Power Company*, 775 So.2d 783 (Ala. 2000) (refusing to extend bad faith to employer outside of worker's compensation statute); *Peninsula Life Insurance Company v. Blackman*, 476 So.2d 87 (Ala. 1985)(Supplemental Disability Plan maintained by employer); *Ex Parte Simmons*, 791 So.2d 371 (Ala. 2000)(Third Party Administrator, with whom Plaintiff had no contract, entitled to Summary Judgment). While Alabama recognizes bad faith claims against insurers, absent an insured/insurer relationship, such claims are not available.

c. The Contract at issue is a Suretyship, not a Contract of Insurance

The initial question that must be addressed is whether the bond, the only contract between the Town and RLI, is a contract of insurance or suretyship. This issue was addressed by our Supreme Court in *National Surety Co. v. Julian*, 227 Ala. 472, 150 So. 474 (1933). In *Julian*, the Court distinguished suretyship contracts with other contracts, including insurance, as being: (1) the joint and several contract of the principle and the surety; and (2) the liability of the principle over to the surety for any and all claims arising.¹

The bond in this case is clearly a surety contract. While reading the bond, it clearly states the Ms. Shuford-Gordon is the principle/obligor, RLI is the surety, the town is the obligee /secured party and that RLI's obligations would "arise" upon Gordon's non-faithful performance. (See Exhibit "A"). As the bond at issue is one of surety, then the requisite

¹ See also *R. Cooper Shattuck, Bad Faith: Does it Apply to Sureties in Alabama*: 57 Ala. Law 241, 244, discussing the differences between surety contracts and insurance contracts as (1) Suretyship creates a tripartite relationship in which the surety and principal are liable to the obligee; but between surety and principal, the principal is primarily liable and surety is secondarily liable; (2) A surety's obligation to the obligee is primarily the extension of standby credit; (3) The cost charged by the surety for the bond(s) is not based upon an actuarial computation of loss, but instead is a fee for the extension of credit; (4) The principal, and not the obligee, makes the application for the surety bond and generally is obligated for the cost of the bond, as opposed to the obligee; (5) There is generally no issue of unequal bargaining power between the obligee and the surety, and indeed, the surety has little, if anything, to say about the drafting of the underlying contract-- the bond. The obligee can control the terms of the bond; (6) The bond is generally not an adhesive agreement but an agreement prepared by the obligee, and execution of the required form of bond is made a condition of the principal's performance; (7) Courts generally do not impose fiduciary responsibilities upon the surety toward the obligee, but limit the surety's obligation to those of the principal, including the right of the surety to assert any defenses that the principal might assert against the obligee; and finally (8) The surety has a divided obligation of good faith not only to the obligee but also to the principal and indemnitors, resulting in a dilemma of potential liability to one party or the other.

insured/insurer relationship does not exist between RLI and the Town of Mosses to support a claim for bad faith.

Furthermore, RLI did not insure the Town of Mosses. In *Penninsula Life Ins. Co. v. Blackmon*, 476 So.2d 87 (Ala.1985), the Supreme Court held: "The tort of bad faith refusal to pay a claim has heretofore been applied only in those situations where a typical insurer/insured relationship existed; that is, where the insured or his employer entered into a written contract of insurance with an insurer and premiums were paid into a central fund out of which claims were to be paid." *Id* at 89. The surety contract amount RLI and the Town of Mosses does not meet this definition of insurance.

d. Bad Faith and Suretyship in Alabama

There have been no Alabama courts which have held the tort for bad faith is applicable in a suretyship context. While the courts have applied the elements of bad faith as used in the context of insurance, those decisions have pretermitted a discussion on whether the tort of bad faith should apply to a surety. See e.g. *Insurance Co. of North Am. v. Citizensbank of Thomasville*, 491 So.2d 880 (Ala. 1986)(existence of debatable reason for denial of the claim); *Elmore v. Morrison Assurance Co.*, 502 So.2d 378 (Ala. 1987)(failure to cite any supporting authority); *Hightower & Co. v. United States Fidelity & Guar. Co.*, 527 So.2d 698 (Ala.1988)(procedural error); *Knutilla v. Auto-Owners Insurance Company*, 578 So.2d 1359 (Ala.Civ.App. 1991)(there was a lawful basis for denial of the claim). Hence, while Alabama recognizes bad faith claims against insurers, surety bonds are not contracts of insurance and, absent an insured/insurer relationship, such claims are invalid. As such, summary judgment should be granted in favor of RLI as to the Town's claim for bad faith refusal to pay under the surety bond.

D. BREACH OF CONTRACT

First, because this is a surety case, RLI cannot be liable to the Town of Mosses unless the Town won is entitled to recover from Shuford-Gordon. *See Federal Ins. Co. v. I. Kruger, Inc.*, 829 So.2d 732, 736 (Ala.2002) (if there is no right of recovery against the principal, there is no right of recovery against the surety on the payment bond); and *Magic City Paint & Varnish Co. v. American Surety Co. of New York*, 228 Ala. 40, 43, 152 So. 42, 44 (1934) (“if liability be not shown against the contractor, clearly none can be established against the surety”). Based on the arguments cited in Sections A and B above, the Town has failed to present a viable claim under the surety bond such that there is no right to recovery against Shuford-Gordon.

It is well settled in order to establish a breach of contract claim a claimant must show evidence of the following: the existence of a valid contract binding the parties in the action, (2) [its] own performance under the contract, (3) the defendant’s nonperformance, and (4) damages. *Hooper v. Columbus Regional Healthcare System, Inc.*, ____ So. 2d ____, 2006 WL 2988689, *3 (Ala. 2006) (internal quotations omitted and quoting *Jones vs. Alfa Mutual Insurance Co.*, 875 So. 2d 1189, 1195 (Ala. 2003)).

In the case at bar, the Town has failed to show that RLI had any duty to pay the Town’s claim arising out of a suretyship contract with respect to Shuford-Gordon’s employment. Absent presenting a viable claim, which it has not, the Town’s claim for breach of contract as to RLI should be dismissed as a matter of law.

IV. CONCLUSION

The undisputed material facts, arguments, and case law cited above dictate summary judgment is due to be granted in favor of Plaintiff/Counterclaim Defendant RLI finding that it is not obligated to the Town of Mosses under the subject surety bond and entering summary

judgment in its favor as to Defendant/Counterclaim Plaintiff Town of Mosses' counterclaims.

WHEREFORE, THESE PREMISES CONSIDERED, Plaintiff/Counterclaim Defendant RLI respectfully requests this Honorable Court enter summary judgment in its favor as to all counts.

s/ W. Christopher Waller, Jr.
RICHARD A. BALL, JR. (BAL004)
W. CHRISTOPHER WALLER, JR. (WAL187)
Attorney for the Plaintiff/Counterclaim
Defendant

OF COUNSEL:

BALL, BALL, MATTHEWS & NOVAK, P.A.
2000 Interstate Park Drive, Suite 204
Post Office Box 2148
Montgomery, Alabama 36102-2148
Phone: (334) 387-7680
Fax: (334) 387-3222

CERTIFICATE OF SERVICE

I hereby certify that on January 8, 2008, I electronically filed the foregoing with the Clerk of the Court, using the CM/ECF system which will send notification of such filing to the following registered persons and that those persons not registered with the CM/ECF system were served by U.S. mail:

Collins Pettaway Jr.
Chestnut Sanders Sanders Pettaway & Campbell, L.L.C.
P. O. Box 1290
Selma , AL 36702-1290

Alicia Shuford Gordon
124 Chisholm Street
Hayneville, Al 36040

s/ W. Christopher Waller, Jr.
OF COUNSEL

RLI

Fundamentally Innovative

**NOTICE OF
CANCELLATION**

RLI Surety | A division of RLI Insurance Company
P.O. Box 3967 | Peoria IL 61612-3967

CITY OF MOSES
P.O. BOX 296
HAYNEVILLE AL 36040

OCTOBER 14, 2004

RECEIVED
OCT 28 2004
CLAIMS DEPT.

RE: Bond No: RSB0633446
Amount: \$100,000.00
Principal:
CITY OF MOSES
Principal Address: P.O. BOX 296
Principal City: HAYNEVILLE
Principal State: AL
Principal Zip Code: 36040
Obligee:
Description: POSITION SCHEDULE

WHEREAS, **RLI Insurance Company** (hereinafter called the surety) executed, on the date indicated in the caption, a certain bond as described for and on behalf of the Principal and in favor of the Obligee whose names are written above, and

WHEREAS, by the terms of said bond, it is provided that the said Surety shall have the right to terminate its suretyship thereunder by serving notice of its election so to do upon the said Obligee, and

WHEREAS, the said Surety desires to take advantage of the terms of said bond as above referred to and does hereby elect to terminate its liability in accordance with the provisions thereof,

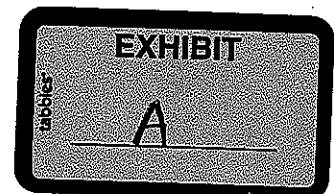
NOW, THEREFORE, you are hereby notified that **RLI Insurance Company** shall, on 11/17/04 (or) at the expiration of _____ days after the receipt of this notice consider itself released from all liability by reason of any default committed thereafter by said Principal.

Signed OCTOBER 14, 2004

RLI Insurance Company

Cynthia S. Dohm

Cynthia S. Dohm
RLI Surety



Copy sent to
Agent - Principal - Obligee

L0008104

SCANNED OCT 28 '04



P.O. Box 3967
Peoria, Illinois 61612-3967
(309) 692-1000

PUBLIC OFFICIAL POSITION SCHEDULE BOND

Bond No. - RSB0633446

Item 1. Name of Insured: City of Moses

(the "Insured")

Principal Address: P.O. Box 296
Hayneville, AL 36040

Item 2. Bond Period September 10, 1999 to Continuous

Item 3. Limit of liability does not exceed the sum specified in the Schedule of Positions or written acceptances by the Company as to each Position there listed.

I. INSURING AGREEMENT

The RLI Insurance Company, an Illinois corporation (the "Company"), in consideration of an agreed premium is held and firmly bound unto City of Moses

of Hayneville, AL, Oblige, for the faithful discharge of the duties of any Public Official or Employee while occupying any position named in the schedule attached, or added thereto by written acceptance of the Company as to said position after the the 10th day of September, 1999.

II. CONDITIONS

A. Coverage. Automatic coverage is granted for the first thirty days service of any Public Official or Employee:

- (1) Occupying a newly created position identical with one listed in the schedule of positions, in an equal amount.

Provided, however, that the automatic coverage herein granted shall be void and of no effect from the beginning, unless during the said thirty day period the Oblige has requested in writing that the position be added to the schedule, and the Company by written acceptance has consented thereto.

Coverage on any position may be increased or decreased upon written request of the Oblige, if agreed to in writing by the Company.

B. Cancellation. Cancellation hereunder is effective, and all liability under this bond shall cease as to future acts or omissions as to any Public Official or Employee on the date specified in written notice given by the Oblige to the Company as to any or all positions or Public Officials or Employees, or after thirty days' written notice given by the Company to the Oblige of its intent to cancel this bond in its entirety, or as to any Public Official or Employee or position.

C. Liability. The Company's liability under this bond shall not be cumulative, and in no event shall the Company be called upon to pay as a loss hereunder in an amount greater than the largest single amount for which the position occupied by any Public Official or Employee causing such loss is or has been covered in the schedule, whether said loss occurred during any one or more years. The liability of the Company for any Public Official or Employee occupying more than one position at one time, or at different times, shall not exceed the largest amount of coverage specified for any single position occupied by said Public Official or Employee. The liability of the Company shall never exceed the amount

in effect for the position when the act of the Public Official or Employee causing the loss shall have occurred. In the event there are more Public Officials or Employees occupying the position covered in the schedule than are listed therein, the Company shall be liable for such proportion of the amount of coverage as the number of Public Officials or Employees listed bears to the number of Public Officials or Employees actually occupying the position when the loss occurred.

The Liability of the Company hereunder is subject to the terms and conditions of the following Riders, attached thereto:

None of the specifications of this Bond shall be altered or waived, except in writing by the Company executed by its President, Vice President, Secretary, Assistant Secretary or Treasurer.

Dated this 29th day of September, 1999.

Countersigned

RLI Insurance Company

By _____
Authorized Individual

By *Jonathan E. Michael*
Jonathan E. Michael
President

SCHEDULE OF POSITIONS - EFFECTIVE September 10, 1999

(If there is more than one position of like classification, list by number, thus: Cashier No. 1, Cashier No. 2)

[illegible]



P.O. Box 3967
Peoria, Illinois 61612-3967
(309) 692-1000

Acknowledgment of Surety

STATE OF ILLINOIS }
COUNTY OF PEORIA } ss.

On this 29th day of September, 1999, before me, a Notary Public in and for said County, personally appeared Jonathan E. Michael, personally known to me, who being by me duly sworn did say that he/she is the aforesaid officer of the RLI INSURANCE COMPANY of Peoria, Illinois, a corporation duly organized and existing under the laws of the State of Illinois, that the seal affixed to the foregoing instrument is the corporate seal of said corporation, that the said instrument was signed, sealed and executed in behalf of said corporation by authority of its Board of Directors, and further acknowledge that the said instrument and the execution thereof to be a voluntary act and deed of said corporation.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed by official seal the day and year last above written.

My Commission Expires:

2/2/2000

Cherie L. Montgomery
Notary Public

"OFFICIAL SEAL"
CHERIE L. MONTGOMERY
NOTARY PUBLIC, STATE OF ILLINOIS
My Commission Expires 2/2/2000



P.O. Box 3967
Peoria, Illinois 61612-3967
(309) 692-1000

POWER OF ATTORNEY

RLI Insurance Company

Bond No. RSB0633446

Know All Men by These Presents:

That the RLI INSURANCE COMPANY, a corporation organized and existing under the laws of the State of Illinois, and authorized and licensed to do business in all states and the District of Columbia does hereby make, constitute and appoint: **JONATHAN E. MICHAEL** in the City of **PEORIA**, State of **ILLINOIS** its regularly elected President, Chief Operating Officer, as Attorney-in-Fact, with full power and authority hereby conferred upon him to sign, execute, acknowledge and deliver for and on its behalf as Surety and as its act and deed, bond for:

Principal: City of Moses
Obligee: City of Moses
Type Bond: Public Official Position Schedule
Bond Amount: \$100,000.00

The RLI INSURANCE COMPANY further certifies that the following is a true and exact copy of a Resolution adopted by the Board of Directors of RLI Insurance Company, and now in force to-wit:

"All bonds, policies, undertakings, Powers of Attorney, or other obligations of the corporation shall be executed in the corporate name of the Company by the President, Secretary, and Assistant Secretary, Treasurer, or any Vice President, or by such other officers as the Board of Directors may authorize. The President, any Vice President, Secretary, any Assistant Secretary, or the Treasurer may appoint Attorneys-in-Fact or Agents who shall have authority to issue bonds, policies, or undertakings in the name of the Company. The corporate seal is not necessary for the validity of any bonds, policies, undertakings, Powers of Attorney, or other obligations of the corporation. The signature of any such officer and the corporate seal may be printed by facsimile."

IN WITNESS WHEREOF, the RLI Insurance Company has caused these presents to be executed by its **CHAIRMAN, CEO** with its corporate seal affixed this 29th day of September, 1999.

ATTEST:

Camille J. Hensey
Corporate Secretary

RLI INSURANCE COMPANY

Gerald D. Stephens
Chairman, CEO

On this 29th day of September, 1999 before me, a Notary Public, personally appeared **Gerald D. Stephens** and **Camille J. Hensey**, who being by me duly sworn, acknowledged that they signed the above Power of Attorney as Chairman, CEO and Corporate Secretary, respectively, of the said RLI INSURANCE COMPANY, and acknowledged said instrument to be the voluntary act and deed of said corporation.

Cherie L. Montgomery
Notary Public

"OFFICIAL SEAL"
CHERIE L. MONTGOMERY
NOTARY PUBLIC, STATE OF ILLINOIS
My Commission Expires 2/2/2000

PROOF OF LOSS &
SUMMARY SHEET

EXHIBIT

tabbles®

B

RLI 0217

PRIORITY**PROOF OF LOSS**
Fidelity BondClaim# 00174318Bond No. PRC1032143Agency Clark AssociatesDate of Bond September 10, 1999Claim in the amount of \$ 110,657.58 is hereby made according to the terms and conditions of the above described bond issued by RLI Insurance Company (Surety) toAlicia Shuford Gordon - Town of Mosses (Insured)Loss occurred between 1997 and 2004
Mo.-Day-Yr. Mo.-Day-Yr.Total amount of loss: \$ 110,657.58 Date loss first discovered 2004Employee's full name Alicia Shuford Gordon Soc. Sec. No. 421-98-6876Employed as Municipal Clerk at The Town of Mosses, Mosses AL
Position LocationDate employed Estimate Around 1992 Date terminated June 7, 2004Employee's last known address 134 Chisolm St Hayneville, AL 36040Manner in which loss occurred Payment of Salary instead of Payment of debt.Incurred New debt, even though there was an outstanding debt

Date reported to police _____ Name and address of police department _____

Date of Conviction _____ Jurisdiction of Conviction _____

Date employee's accounts were previously checked 2004Has employee ever been short before? NO, NOT If so, give date, approximate amount and tell how shortage was adjusted
THAT THE TOWN IS AWARE OF.

There is no other suretyship or insurance under which the above claim, or any portion thereof, is claimable, except the following:

Name of Insurer	Kind of Insurance	Amount
_____	_____	_____
_____	_____	_____

State of AlabamaCounty of LauderdaleWilliam C. Scott ^{Municipal Clerk} being duly sworn, deposes and says:That (he) (she) is the MAYOR of The Town of Mosses
(Give Title)the claimant herein, having its main office at 1 Mosses Park Circle (P.O. Box 296) Hayneville, AL 36040
(Number, Street, City and State)

That the claimant's former employee named herein has dishonestly converted to his (her) own use and misappropriated funds or property of the claimant equal to the amount of the claim indicated in this statement; that the statements above and on the reverse side hereof constitute a complete and truthful recital of all the facts as now known, and nothing material has been suppressed or withheld by the claimant.

Sworn to and subscribed before me

this 12 day of June 2006Mary E. Dicks
Notary Public

"Any person who, with intent to defraud or knowing that he is facilitating a fraud against an insurer, submits an application or files a claim containing a false or deceptive statement is guilty of insurance fraud."

MY COMMISSION EXPIRES JUNE 28, 2009

SCANNED JUN 15 '06

000000 JUN 15 '06

RLI 0218

Town Of Mosses



1 Mosses Park Circle
P. O. Box 296
Hayneville, AL 36040
Phone 334-663-8141

William C. Scott, Mayor
Willie B. Hill, Mayor Pro-Tem
Mary Hester, Municipal Clerk

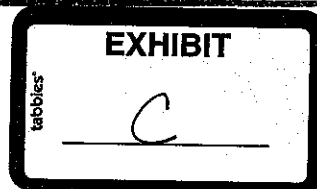
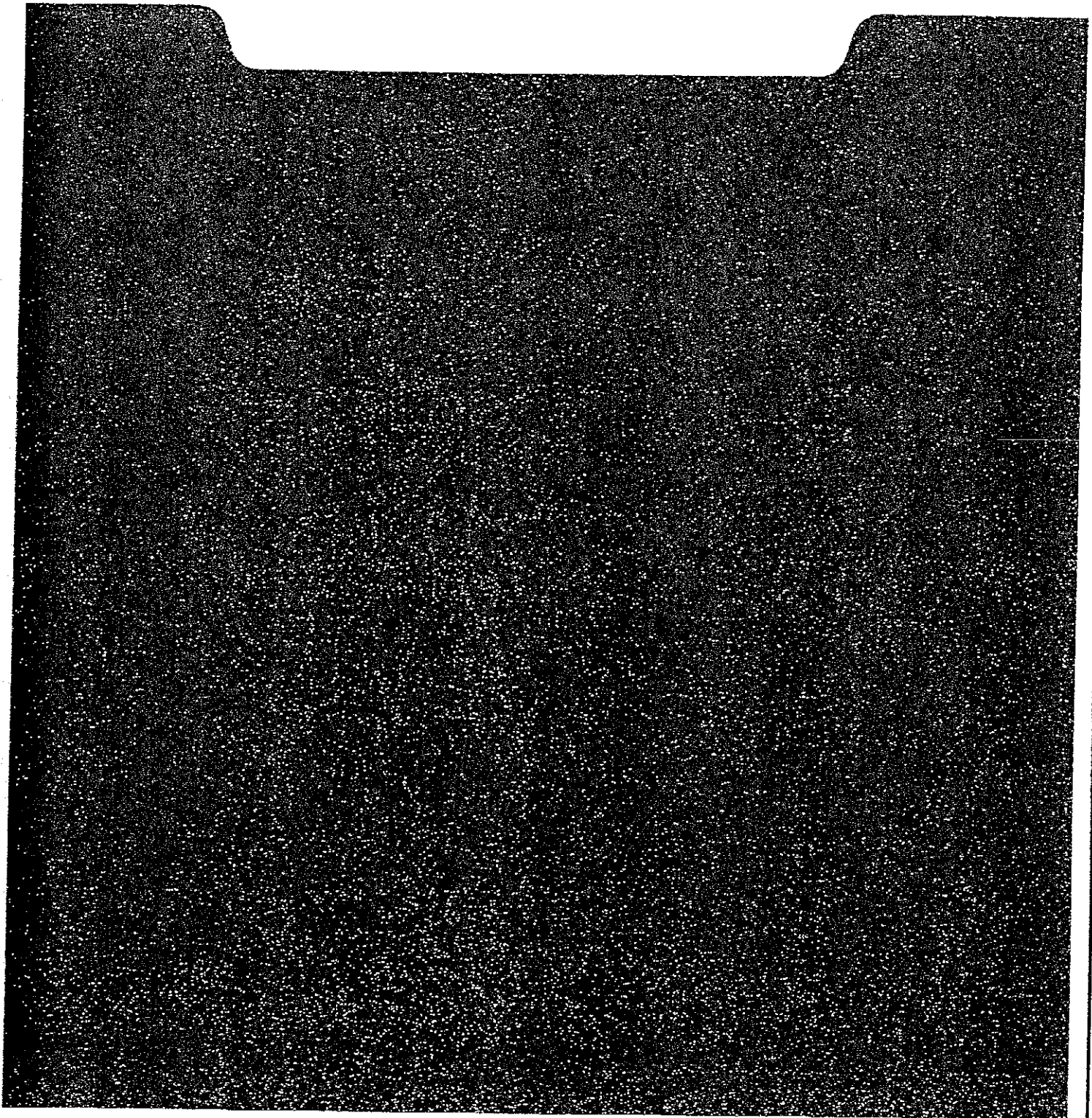
Council Lady Janice Patterson
Councilman Joe E. Bell
Councilman Roderick Coleman
Councilman Tarrence Gordon

SUMMARY SHEET

Outstanding Bills	\$ 10,516.48
Attorney Fees	\$ 23,534.50
Taxes Payable (IRS)	\$ 70,306.60
Tax Consultant	\$ 3,500.00
Bookkeeping	<u>\$ 2,800.00</u>
Total	\$ 110,657.58

Note: If the full information about any of the outstanding bills are needed, they are on file. The Town will mail them if needed or once they are requested.

FINANCIAL STATEMENTS



RLI 0001

Town Of Mosses



Town of Mosses, Alabama
P. O. Box 296
Hayneville, AL 36040
Phone 334-563-9141

William C. Scott, Mayor
Willie B. Hill, Mayor Pro-Tem
Mary Hester, Municipal Clerk
Michael Patrick, Police Chief

Councilman Joe E. Bell
Councilman Roderick Coleman
Councilman Terrence Gordon

Summary sheet

Town of Mosses

March 27, 2007

\$ 39,213.16 first loan amount
\$ 1,318.38 first payment toward tax liability

\$ 79,000.00 Amount loan was refinanced to
+\$ 1,318.38
\$ 80,318.38

Foundation For A Bright Future

RLI 0002

GENERAL FUND'S
FY BUDGET
FOR THE YEAR BEGINNING
OCTOBER 1, 2002 - SEPTEMBER 30, 2003

REVENUE	BUDGET	Year to Date Y-T-D	+
PIONEER ELECTRIC	\$ 15,000.00	\$19,954.63	4,954.63
SALES TAX	9,502.06	5,584.62	3,917.44
BUSINESS LICENSE	1,500.00	438.89	1,061.11
LOWNDES CO. COMMISSION	5,400.00	5,630.27	230.27
LOWNDES CO. TAX COLLECTOR	5,400.00	5,787.34	387.34
LOWNDES CO. TAX TAG	6,100.00	6,377.22	277.22
+ MALLARD CABLE	540.00		
TICKET/FINES	2,000.00	1,571.85	428.15
REPORTS	125.00	25.00	100.00
OCCUPATIONAL TAXES	35,000.00	32,585.56	2,414.44
4-CENT		850.00	+
MISC.		34.56	
TOTAL	\$ 80,567.06	\$78,839.94	

UNDER BUDGET BY \$1,727.12

EXPENDITURES			
SALARIES			
CLERK	\$ 19,207.00	19,207.00	
+ MAYOR	6,000.00	3,500.00	
+ COUNCIL	1,500.00	200.00	
CHIEF	20,100.00	20,100.00	
OFFICE SUPPLIES	500.00	384.11	115.89
UTILITIES			
WATER	350.00	223.48	126.52
GAS	1,000.00	1,541.19	541.19
ELECTRICITY	1,500.00	4,727.87	3,227.87
INSURANCE			
BUILDING	9,000.00	7,914.27	1,085.73
EMPLOYEES	2,832.00	2,832.00	
BOND	223.00	223.00	
+ TELEPHONE EXPENSE	2,500.00	2,851.55	351.55
DUES			
+ MAYOR	100.00		
LEAGUE	404.00	428.00	24.00
CHIEF	100.00	75.00	25.00
STATE OF AL	252.00	252.00	
AUDIT	834.00		
GARBAGE COLLECTION	648.00	946.00	298.00
NOTE PAYABLE	9,361.80	11,078.14	1,716.34
+ ACCT PAYABLE (DAYCARE)	1,200.00		
POSTAGE	145.00	99.26	45.74
AUTOMOBILE MAINTENANCE/EQUIP.	1,000.00	3,307.04	2,307.04
GAS/OIL	1,000.00	1,567.55	567.55
NCIC COMPUTER	900.00	650.00	250.00
INMATE HOUSING	100.00	83.75	
CROCKERS ACCOUNTING	600.00	684.00	84.00
TOTAL EXPENSE	80,156.80	82,875.21	

+ OUT OF BUDGET EXPENSES	
YARD/BUILDING MAINTENANCE	\$1,549.65 -
WORKSHOP/TRAVEL	3,089.73
INSURANCE DEDUCTIBLE	1,000.00
POOL REPAIRS	946.49
PAYROLL TAXES	6,000.00
POLICE EXPENSE	883.46
TOTAL EXPENSE	\$13,469.33 +
MISC.	\$783.58

7-CENT

<u>REVENUE</u>	<u>BUDGETED</u>	<u>Y-T-D</u>	<u>+-</u>
STATE OF AL (7 CENT)	\$ 17,000.00	\$17,047.03	47.03
STATE OF AL (PIF)	3,500.00	3,423.61	76.39
STATE OF AL (MOTOR VEHICLE)	300.00	293.85	6.15

TOTAL	\$20,800.00	\$20,764.49	
UNDER BUDGET BY \$35.51			

<u>EXPENDITURES</u>			
STREET LIGHTS	\$ 8,806.20	9,341.69	535.49
SALARIES	4,000.00	4,000.00	
MAIN/SUPPLIES	500.00	1,376.13	876.13
TRACTOR MAIN.	1,000.00	1,466.32	466.32
NOTE PAYABLE	3,729.24	3,729.24	
TOTAL	\$18,035.44	\$19,913.38	

NOT IN BUDGET \$851.11

OVER BUDGET AMOUNT \$1,877.94

4-CENT

<u>REVENUE</u>		
STATE OF ALABAMA (4-CENT)	\$ 10,000.00	\$ 9,777.02
STATE OF ALABAMA (5-CENT)	4,800.00	4,798.30
INTEREST	100.00	
LOAN	15,000.00	15,000.00
TOTAL	\$29,900.00	\$29,575.32

EXPENDITURE

AUDIT	\$ 834.00	
LOWNDES CO. COMM		\$45,000.00
TOTAL	\$834.00	\$45,000.00
LOCAL MATCH	\$60,000.00	

7 CENT'S FINANCIAL STATEMENT

REVENUE

STATE OF ALABAMA (7-CENT)	\$1,457.89
STATE OF ALABAMA (PIF)	305.52
STATE OF ALABAMA (MVL)	<u>20.06</u>

TOTAL \$1,783.47

EXPENDITURES

STREET LIGHTS	\$ 803.05
NOTE PAYABLE (LOAN)	310.77
CONTRACTED LABOR	147.27
BANK S C	<u>3.29</u>

TOTAL \$1,264.38

NET GAIN, \$549.00 CASH ON HANDS, \$511.20

4-CENT'S FINANCIAL STATEMENTREVENUE

STATE OF ALABAMA (4-CENT)	\$ 846.37
STATE OF ALABAMA (5-CENT)	416.54
LOAN	15,000.00
INTEREST	<u>7.13</u>

TOTAL \$16,270.04

EXPENDITURES

TOWNDES CO. COMMISSION	\$15,000.00
------------------------	-------------

CASH ON HANDS: \$3,859.19

GENERAL FUND'S FINANCIAL STATEMENT
FOR THE MONTH OF JUNE 2003

REVENUE

PIONEER	1,157.72
SALES TAX	329.13
OCCUPATIONAL TAXES	3,059.02
LOWNDES CO. COMM	508.42
REPORTS	5.00
LOWNDES CO. TAX TAG	704.34
* INSURANCE	472.00
<u>LOWNDES CO. CIRCUIT CLERK</u>	<u>22.00</u>

TOTAL \$6,258.13

EXPENDITURESSALARIES

CLERK	[REDACTED]
CHIEF	[REDACTED]
MAYOR	[REDACTED]
PIONEER ELECTRIC	437.89
HAYNEVILLE TELEPHONE CO.	253.75
NOTEPAYABLE	780.15
INSURANCE	
EMPLOYEES	[REDACTED]
FULL COVERAGE	[REDACTED]
FUEL	299.95
<u>CROCKERS</u>	<u>280.00</u>

TOTAL \$8,570.10

NET LOSS; \$2,311.97 CASH ON HANDS; -168.36

GENERAL FUND'S FINANCIAL STATEMENT
FOR THE MONTH OF JUNE 2003

REVENUE

PIONEER	1,157.72
SALES TAX	329.13
OCCUPATIONAL TAXES	3,059.02
LOWNDES CO. COMM	508.42
REPORTS	5.00
LOWNDES CO. TAX TAG	704.34
INSURANCE	472.00
LOWNDES CO. CIRCUIT CLERK	22.00

TOTAL \$6,258.13

EXPENDITURES

SALARIES

CLERK	1,234.74
CHIEF	1,292.84
MAYOR	495.00
PIONEER ELECTRIC	437.89
HAYNEVILLE TELEPHONE CO.	253.75
NOTEPAYABLE	780.15
INSURANCE	

EMPLOYEES	1,180.00
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FULL COVERAGE	2,315.78
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FUEL	299.95
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CROCKERS	280.00
----------	--------

TOTAL \$8,570.10

NET LOSS; \$2,311.97 CASH ON HANDS; -168.36

GENERAL FUND'S FINANCIAL STATEMENT
FOR THE MONTH OF JUNE 2003REVENUE

PIONEER	1,157.72
SALES TAX	329.13
OCCUPATIONAL TAXES	3,059.02
LOWNDES CO. COMM	508.42
REPORTS	5.00
LOWNDES CO. TAX TAG	704.34
INSURANCE	472.00
<u>LOWNDES CO. CIRCUIT CLERK</u>	<u>22.00</u>

TOTAL \$6,258.13

EXPENDITURESSALARIES

CLERK	1,234.74
CHIEF	1,292.84
MAYOR	495.00
PIONEER ELECTRIC	437.89
HAYNEVILLE TELEPHONE CO.	253.75
NOTEPAYABLE	780.15
INSURANCE	
EMPLOYEES	1,180.00
FULL COVERAGE	2,315.78
FUEL	299.95
<u>CROCKERS</u>	<u>280.00</u>

TOTAL \$8,570.10

NET LOSS; \$2,311.97 CASH ON HANDS; -168.36

7 CENT'S FINANCIAL STATEMENTREVENUE

STATE OF ALABAMA (7-CENT)	\$1,457.89
STATE OF ALABAMA (PIF)	305.52
STATE OF ALABAMA (MVL)	<u>20.06</u>

TOTAL	\$1,783.47
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EXPENDITURES

STREET LIGHTS	\$ 803.05
NOTE PAYABLE (LOAN)	310.77
CONTRACTED LABOR	117.27
BANK S.C.	<u>3.29</u>

TOTAL	\$1,234.38
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NET GAIN; \$549.09 CASH ON HANDS; \$511.89

4-CENT'S FINANCIAL STATEMENTREVENUE

STATE OF ALABAMA (4-CENT)	\$ 846.37
STATE OF ALABAMA (5-CENT)	416.54
LOAN	15,000.00
INTEREST	<u>7.13</u>

TOTAL	\$16,270.04
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EXPENDITURES

LOWNDES CO. COMMISSION	\$15,000.00
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CASH ON HANDS; \$3,859.19

GENERAL FUND FINANCIAL STATEMENT
MAY 2003

<u>REVENUE</u>	
PIONEER	\$ 1,051.56
OCCUPATIONAL TAX	3,096.43
SALES TAX	449.31
LOWNDES CO COMM	421.20
LO. CO. TAX TAG	520.17
LO. CO. TAX COLLECTOR	226.26
INSURANCE	844.00
BUSINESS LICENSE	51.00
4-CENT	<u>850.00</u>
TOTAL	\$7,509.93

<u>EXPENDITURES</u>	
SALARIES	
CLERK	1,852.11
CHIEF	1,939.26
NOTE PAYABLE	819.15
PIONEER	313.92
MOSSES WATER	75.56
TELEPHONE	186.53
TRAVEL	270.00
POLICE DEPARTMENT	
SUPPLIES	250.90
AUTO REPAIR	850.00
ALABAMA DUMPSTER	344.00 - 3 months paid
CONTRACTED LABOR	<u>122.36</u>
TOTAL	\$7,023.79

NET GAIN: \$486.14, CASH ON HANDS:

*paid Mr. William Brown to give care for + oversee the inmates
hour \$5.15 per hour at 3 times a day - street personalis
Supervisors - ~~1~~*

7—CENTS FINANCIAL STATEMENT
FOR THE MONTH OF MAY 2003

REVENUE

STATE OF AL (7-CENT)	\$1,304.36
STATE OF AL (PIF)	278.42
STATE OF AL (MVL)	<u>18.99</u>
TOTAL	\$1,601.77

14
515
8
40.20

EXPENDITURES

PIONEER	772.47
LOAN	310.77
CONTRACTED LABOR	668.25
MISC.	<u>20.00</u>
TOTAL	\$1,771.49

NET LOSS: \$169.72, CASH ON HANDS: \$1,783.47

4-CENT FINANCIAL STATEMENT

STATE OF AL (4-CENT)	759.29
STATE OF AL (5-CENT)	<u>372.65</u>
TOTAL	\$1,131.94

CAPITAL IMPROVEMENT: \$

GENERAL FUND'S FINANCIAL STATEMENT
FOR THE MONTH OF *July* 2003

<u>REVENUE</u>	
PIONEER	1,341.42
SALES TAX	335.40
OCCUPATIONAL TAXES	3,111.77
LOWNDES CO. COMM	1,027.59
LOWNDES CO. TAX TAG	791.27
LOWNDES CO. TAX COLL.	577.87
INSURANCE	712.00
<u>LOWNDES CO. CIRCUIT CLERK</u>	<u>113.17</u>

TOTAL \$8,010.49

<u>EXPENDITURES</u>	
<u>SALARIES</u>	
CLERK	1,234.74
CHIEF	1,292.84
MAYOR	495.00
PIONEER ELECTRIC	543.07
HAYNEVILLE TELEPHONE CO.	335.75
POLICE DEPARTMENT EXPENSE	85.32
<u>INSURANCE</u>	
EMPLOYEES	1,180.00
POOL REPAIRS	891.49
<u>MISC.</u>	<u>148.50</u>
TOTAL	\$6,058.21

NET GAIN; \$1,952.28 CASH ON HANDS; *\$1,413.71*

7 CENT'S FINANCIAL STATEMENTREVENUE

STATE OF ALABAMA (7-CENT)	\$1,543.10
STATE OF ALABAMA (PIF)	297.96
STATE OF ALABAMA (MVL)	20.41
7-CENT	100.00

TOTAL (\$2,091.47) ← 1961.47

EXPENDITURES

STREET LIGHTS	\$ 909.71
NOTE PAYABLE (LOAN)	310.77
CONTRACTED LABOR	520.36
TRUE VALUE	347.80
BELL ENTERPRISES	385.00
CAPITOL TRACTOR	27.35

TOTAL \$2,500.99

NET LOSS; \$409.93 CASH ON HANDS; \$464.67

4-CENT'S FINANCIAL STATEMENTREVENUE

STATE OF ALABAMA (4-CENT)	\$ 909.06
STATE OF ALABAMA (5-CENT)	440.88
INTEREST	2.36

TOTAL \$1,352.30

EXPENDITURES

FIRST LOWNDES BANK	\$ 675.05
7-CENT	100.00

TOTAL \$ 775.05

NET GAIN; \$577.25 CASH ON HANDS; \$3,635.52

CAPITAL IMPROVEMENT; \$6,685.14

GENERAL FUND'S FINANCIAL STATEMENT
FOR THE MONTH OF AUG 2003

REVENUE

PIONEER	1,636.17
SALES TAX	209.27
OCCUPATIONAL TAXES	2,938.33
LOWNDES CO. COMM	522.79
LOWNDES CO. TAX TAG	622.33
LOWNDES CO. TAX COLL.	12.72
INSURANCE	708.00

TOTAL \$6,649.61 ✓

EXPENDITURESSALARIES

CLERK	1,234.74
CHIEF	1,292.84
NOTE PAYABLE	1,560.30
PIONEER ELECTRIC	525.30
HAYNEVILLE TELEPHONE CO.	372.74
POLICE DEPARTMENT EXPENSE	243.66
YARD/BUILD MAIN.	594.00
TOTAL	\$5,887.37

5823.58

NET GAIN; \$762.24 CASH ON HANDS;

7 CENT'S FINANCIAL STATEMENTREVENUE

STATE OF ALABAMA (7-CENT)	\$1,317.79
STATE OF ALABAMA (PIF)	288.93
STATE OF ALABAMA (MVL)	32.14

TOTAL	\$1,638.86 ✓
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EXPENDITURES

STREET LIGHTS	\$ 915.05
NOTE PAYABLE (LOAN)	310.77

TOTAL	\$1,225.82 ✓
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NET GAIN; \$413.04 CASH ON HANDS; \$

4-CENT'S FINANCIAL STATEMENTREVENUE

STATE OF ALABAMA (4-CENT)	\$ 802.73
STATE OF ALABAMA (5-CENT)	376.51

TOTAL	\$1,179.24 ✓
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EXPENDITURES

FIRST LOWNDES BANK	\$ 675.05
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TOTAL	\$ 675.05
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NET GAIN; \$504.17 CASH ON HANDS; \$

GENERAL FUND'S FINANCIAL STATEMENT
FOR THE MONTH OF SEPT. 2003REVENUE

PIONEER	1,874.92
SALES TAX	625.46
OCCUPATIONAL TAXES	3,265.64
LOWNDES CO. COMM	481.08
LOWNDES CO. TAX TAG	655.93
MISC.	34.56
BUSINESS LICENSE	879.18
INSURANCE	472.00

TOTAL \$8,350.46

EXPENDITURESSALARIES

CLERK	1,234.74
CHIEF	1,292.84
NOTE PAYABLE	780.15
PIONEER ELECTRIC	693.26
HAYNEVILLE TELEPHONE CO.	365.39
POLICE DEPARTMENT EXPENSE	353.53
AUTOMOBILE EXPENSE	325.06
MISC	55.00
POSTAGE	37.00
YARD/BUILD MAIN.	255.00

TOTAL \$5,887.97

NET GAIN; \$2,462.49 CASH ON HANDS;

7 CENT'S FINANCIAL STATEMENT

REVENUE

STATE OF ALABAMA (7-CENT)	\$1,558.57
STATE OF ALABAMA (PIF)	266.46 *
STATE OF ALABAMA (MVL)	20.10 *

TOTAL \$1,845.13

EXPENDITURES

STREET LIGHTS	\$ 915.31
NOTE PAYABLE (LOAN)	310.77
CONTRACTED LABOR	307.46
CAPITAL TRACTOR	130.90
REMOVAL STREET DEBRIS	486.00

TOTAL \$2,150.44

NET LOSS; \$305.31 CASH ON HANDS; \$112.00

4-CENT'S FINANCIAL STATEMENT

REVENUE

STATE OF ALABAMA (4-CENT)	\$ 910.66
STATE OF ALABAMA (5-CENT)	445.30
INTEREST	1.02

TOTAL \$1,356.98

EXPENDITURES

FIRST LOWNDES BANK	\$ 675.05
SM-CM-RR-97-057 PROJECT	495.00

TOTAL \$1,170.05

NET GAIN; \$186.93 CASH ON HANDS; \$1,670.92

CAPITAL IMPROVEMENT

REVENUE

STATE OF ALABAMA	\$6,685.14
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EXPENDITURES

POOL REPAIRS	\$3,051.19
CASH ON HANDS:	\$3,576.05

Estimated Date of Attachment Dec. 1, 2008, 3/17/87
 2001 Taxes check Hand writing Mayo 5000

	Internal Revenue	State	unemployment
2nd Quarter	3,394.50	498.00	761.73
3rd Quarter	5,961.32	865.70	1,284.52
4th Quarter	4,808.12	677.60	1,143.77
Total	14,163.94	2,041.30	\$3,190.02
		19,395.26	

2002 Taxes

1st Quarter	2,236.87	342.00	856.95
2nd Quarter	2,685.91	510.00	869.53
3rd Quarter	2,057.54	421.00	856.95
4th Quarter	2,416.21	479.00	856.95
	9,396.53	1,752.00 ✓	3,440.38
		14,588.91	

2003 Taxes

	10,088.40	1,458.00	2,462.09
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14,008.49

Total Taxes \$47,992.66

(one
 32.00
 24.00
 \$ 56.00)

	Yearly	Monthly	
Pioneer	15,000.00	1,250.00	
Occup. Tax	35,000.00	2,916.67	
Sales Tax	9,502.06	791.84	
Lowndes Co. Comm	5,400.00	450.00	
Lowndes Co. Tax Tag	6,100.00	508.33	
Lowndes Co. Tax Coll	5,400.00	450.00	
Insurance	3,431.00		
Mallard Cable	540.00		
Tickets/Fines	2,000.00	166.67	
Reports	125.00	10.42	
Business License	1,500.00	125.00	÷ by 12
	83,998.06	6,668.93	6,999.84
Salaries Clerk	19,207.00	1,600.58	
Chief	20,100.00 (10,050.00)	1,675.00	
Mayor	6,000.00	500.00	
* Council	3,000.00	250.00	
Utilities Pioneer	1,500.00	125.00	
Gas	1,000.00	83.33	
Water	350.00	29.17	
Hayville Phone	3,600.00	300.00	
Travel/Mileage	1,400.00	116.67	
Workshop			
Office Supplies	500.00	41.67	
* Copier	1,368.00 (83)(372.00)		
Ins. Town	10,652.69	2,163.15 (4)	887.72
Employees	1,614.00	134.50	
Bond	223.00		
	70,514.69	5,743.64	

Hud. C	834.00	
Cost Pay (Pay Care)	1,200.00	1,000.00
Garbage	1,944.00	(162) (486.00 Quarter)
Dues Mayor	100.00	
Chief	404.00	
League	100.00	
Postage	145.00	
Auto Main	1,000.00	83.33
Gas/oil	1,000.00	83.33
NCIC	1,200.00	100.00
Tomato Housing	100.00	
Crocker	744.00	62.00
FICA	2,437.08	(2309) 1609.27 Q.
Medicare	570.00	47.50 142.50 Q.
Yard/Build Main	500.00	41.67
	92,406.57	7,406.71
	Total ÷ 12 =	(7,700.55)

Net Loss - 8,408.51

Net Loss - 3,908.51 Half of Mayor + Council's Salaries

Net Gain 591.49 All of the Mayor + Council's Salaries

Net Gain 1,646.49 Hire a Part-time officer \$10,050.00

Full-time officer \$20,100.00

	Budget	Y-T-D-	Remaining Bal
Pioneer	15,000.00	4,005.55	10,994.45
Decup Tag	35,000.00	9,261.24	25,738.76
Sales Tax	9,502.06	1,397.19	8,104.87
Lowndes Co. Comm.	5,400.00	1,832.18	3,567.82
Lowndes Co. Tax Tag	6,100.00	1,410.71	4,689.29
Lowndes Co. Tax Collector	5,400.00	2,130.12	3,269.88
Insurance	3,431.00	1,642.00	1,789.00
Mallard Gable	540.00		
Tickets/Fines	2,000.00		
Reports	1,250.00		
Business License	1,500.00	110.52	1,389.48
Misc 4-Cent		2,430.00	
Perdido Beach		283.05	
	83,998.06	24,502.56	

Expenditures	Budget	Y-T-D	Remaining Bal
Inmate Housing	100.00		1.00.00
Crockers	744	560.00	184.00
FTCA	2,437.08		2,437.08
Medicare	570.00		570.00
Yard + Build Main	500.00	33.98	466.02
Bank Service Charge		454.18	
Square Project		3,430.00	
Salaries Clerk	19,200.00	5,602.38	13,604.62
Chief	20,100.00	3,125.01	16,974.99
Pioneer	1,500.00	1,323.00	177.00
Welder	350.00	193.50	156.50
Gas	1,000.00	649.45	350.55
Total	21,000.00	6,450.00	14,550.00

	Workshop			
	Office Supplies	500.00	96.00	404.00
	Copier	1,368.00		
Ins.	Town	10,652.69		
	Employees	1,614.00	402.00	1,212.00
	Bond	223.00	223.00	- 0 -
	Mayor	6,000.00		6,000.00
*	Council	3,000.00		3,000.00
	Note Payable	9,361.80	3,120.63	6,241.17
	State of Alabama	252.00		252.00
	Audit	834.00		834.00
cct pay	Day Care Debt	1,200.00		1,200.00
	Garbage	1,944.00		1,944.00
	Mayor Dues	100.00		
	Chief of Police	100.00		
	League	404.00		
	Postage	145.00		
	Auto Main	1,000.00	299.12	700.88
	Gas/oil	1,000.00	292.59	707.41
	NCIC	1,200.00		
		92,406.57	31,210.48	

GENERAL FUND'S FINANCIAL STATEMENT
FOR THE MONTH OF JAN. 2004

BEGINNING BALANCE: \$1,718.00

REVENUE

PIONEER	1,463.74
SALES TAX	285.17
OCCUPATIONAL TAXES	3,247.62
LOWNDES CO. COMM	423.37
LOWNDES CO. TAX TAG	187.64
LOWNDES CO. TAX COLL	1,973.10
INSURANCE	598.00

TOTAL \$ 8,144.64

TOTAL \$ 8,144.64
TOTAL \$ 9,862.64

EXPENDITURES

SALARIES

CLERK	1,226.49	GROSS; \$1,600.68 TAX; \$374.19	*374.19
NOTE PAYABLE	1,560.30		
PIONEER ELECTRIC	224.87		
HAYNEVILLE TELEPHONE CO.	300.95		
GAS	559.60		
WATER	45.13		
INSURANCE	1,345.00		
COMPUTER REPAIRS	175.00		
POLICE DEPT. SUPPLIES	224.82	+	
HAYNEVILLE POST OFFICE	36.00		
CROCKERS ACCOUNTING	62.00		
TERRY'S UNIFORMS	187.97	+	
MILEAGE	183.94		
PAYROLL TAXES STATE	1,480.50		
FIRST LOWNDES BANK	1,800.00		
YARD/BUILD MAIN.	30.59		
BANK SERVICE CHARGES	15.04		

TOTAL \$ 9,488.07

\$ - 9,488.07
\$ 374.57

CHECK BOOK BAL. \$374.57

7 CENT'S FINANCIAL STATEMENT

REVENUE

STATE OF ALABAMA (7-CENT)	\$1,425.06	BB\$ 1,066.05
STATE OF ALABAMA (PIF)	271.94	1,734.85
STATE OF ALABAMA (MVL)	37.85	\$2,800.90

TOTAL	\$1,734.85	
-------	------------	--

EXPENDITURES

STREET LIGHTS	\$ 869.56
NOTE PAYABLE (LOAN)	310.77
BANK SERVICE CHARGE	3.13

TOTAL	\$1,183.46	<u>\$-1,183.46</u>
		\$ 1,617.44

CHECK BOOK BAL; \$1,617.44

4-CENT'S FINANCIAL STATEMENTREVENUE

STATE OF ALABAMA (4-CENT)	\$ 832.44	BB \$1,660.94
STATE OF ALABAMA (5-CENT)	407.16	<u>1,241.17</u>
INTEREST	<u>1.57</u>	\$2,902.11

TOTAL	\$1,241.17
-------	------------

EXPENDITURES

FIRST LOWNDES BANK	\$ 675.05
--------------------	-----------

TOTAL	\$675.04
-------	----------

\$ - 675.05

\$2,227.06

CHECK BOOK BAL; \$2,227.06

CAPITAL IMPROVEMENT

CASH ON HANDS: \$3,567.05
BANK SERVICE CHARGE \$3.00

PROJECTED INCOME EXPENDITURES
FOR THE MONTH OF ~~JANUARY~~ 04 *Feb. 04*
GENERAL FUND ACCOUNT

REVENUE

PIONEER	\$ 1,490.00
OCCUPATIONAL TAX	3,248.00
SALES TAX	375.00
LOWNDES CO. TAX TAG	200.00
LOWNDES CO. TAX COL	300.00
LOWNDES CO. COMM	480.00
BUSINESS LICENSES	275.00
INSURANCE	807.00

TOTAL	\$7,175.00
CASH ON HANDS	345.00
TOTAL	\$ 7,550.00

EXPENDITURES

SALARY	1,600.68
LOAN	780.15
Town INSURANCE	1,518.38 + Town
epi INSURANCE	945.50 + Employee
PIONEER	224.87
HAYNEVILLE TELEPHONE	300.95
CROCKERS	62.00

PAYROLL TAXES

UNEMPLOYMENT	480.01
FICA	749.78
FEDERAL	864.05
STATE	365.00
MEDICARE	175.30

TOTAL	\$8,066.67
-------	------------

\$5422.53

5422.53

april 30. due

march 04
quarterly

480.00
749.78
<u>1229.78</u>
864.05
<u>2093.83</u>
365
<u>2458.83</u>
175.30
<u>\$ 2634.13</u>

SHORT-TERM FINANCIAL PLAN FOR THE CITY OF MOSSSES, ALABAMA

(Proposed Recommendations)

By; Walter S. Hill, Mayor

Timetable

Immediately

STEP I. Declare Financial Exigency

Rationale: With the reduction in the number of full-time city employees, declaring financial exigency facilitates that process. In addition, reduction in full-time staff triggers all kinds of rumors and speculations. Facing the problem head-on with candid acknowledgement of the city's needs, the necessity for the reduction, a time-line for the temporary reduction. Reductions in staff and/of full-time status are often based upon standard financial calculations, including core revenue and expenditure ratios, and other projections subjected to the city's efforts to avoid overspending and keeping the city from operating financially in the red. It is left to the City Council to determine which employee (s) or community service shall be effected by such a reduction.

Immediately

STEP II Develop and implement mandated accounting procedures for the Office of Accounts Payable and Accounts Receivable. Further provide delegated authority to City Council members to view fiscal records periodically to ensure that said procedures are being adhered to. In addition, implement an accounts payable schedule for all city accounts in accordance to the accounts receivable schedule.

Rationale: With a mandated policy implemented by the city council regarding the city's accounts payable and receivable with further advance the city's efforts to become for fiscally sound. Likewise, with periodical internal reviews conducted on the city fiscal records and bookkeeping with serve as a means to ensure that policy is being adhered properly.

March, 2004

STEP III: Include in the City's policy and procedural manual a requirement for an Annual Audit to be conducted at the end of each fiscal year by the Office of the Mayor. Further directing the Office of Accounts Receivable and Payable to provide the Mayor and City Council with an in-depth quarterly fiscal report which will details a financial summary of all accounts, i.e. year-to-date report which reflect checkbook balances for all accounts, outstanding debts, etc.

Rationale: With a policy in place to address the issues most recently discovered over the past few months, will provide more accountability efforts of which individuals shall be held to. In addition, with a yearly audit, the city will no longer have to be in question as to the fiscal overall status of the city's fiscal affairs. Likewise, with a quarterly fiscal summary report on the fiscal status of the city will provide the Mayor and City Council with fiscal data of which to determine the fiscal condition of the city affairs with regards to the city's proposed annual budget.

Quarterly

STEP IV: Conduct an internal audit of the fiscal record of the City financial records. The Office of the Mayor and members of the City Council shall conduct this internal audit.

Rationale: Conducting a periodical audit of the city's fiscal records will serve as a fiscal management process of which will further the city's endeavor to improve upon the fiscal accountability process.

GENERAL FUND
FINANCIAL STATEMENT OCTOBER 03

*Table to Dec
this were
for 2003*

REVENUE

PIONEER	\$1,642.13
OCCUPATIONAL TAX	
SALES TAX	
LOWNDES CO. COMM	481.08
LOWNDES CO. TAX TAG	695.63
LOWNDES CO. TAX COL	1.50
INSURANCE	472.00
MISC.	<u>5.00</u>

TOTAL

EXPENDITURES

SALARIES	
CLERK	\$1,852.11
CHIEF	2,216.76
FUEL	292.51
PIONEER	587.75
WATER	148.37
INSURANCE	1,180.00
PROFESSIONAL SERVICES	168.00
INS. BOND	223.00
WORKSHOP/TRAVEL	283.05
CONTRACTED LABOR	<u>133.59</u>

TOTAL

7-CENT

REVENUE

STATE OF ALABAMA (7-CENT)	\$1,541.19
STATE OF ALABAMA (PIF)	335.96
STATE OF ALABAMA (MVL)	<u>33.79</u>

TOTAL	\$1,910.94
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EXPENDITURES

STREET LIGHTS	915.33
LOAN	310.77
CONTRACTED LABOR	575.16
STREET MAIN/TRACTOR	<u>95.86</u>

TOTAL	\$1,897.12
-------	------------

NET GAIN: \$13.82

CASH ON HANDS:

4-CENT

REVENUE

STATE OF ALABAMA (4-CENT)	\$ 900.27
STATE OF ALABAMA (5-CENT)	<u>440.34</u>

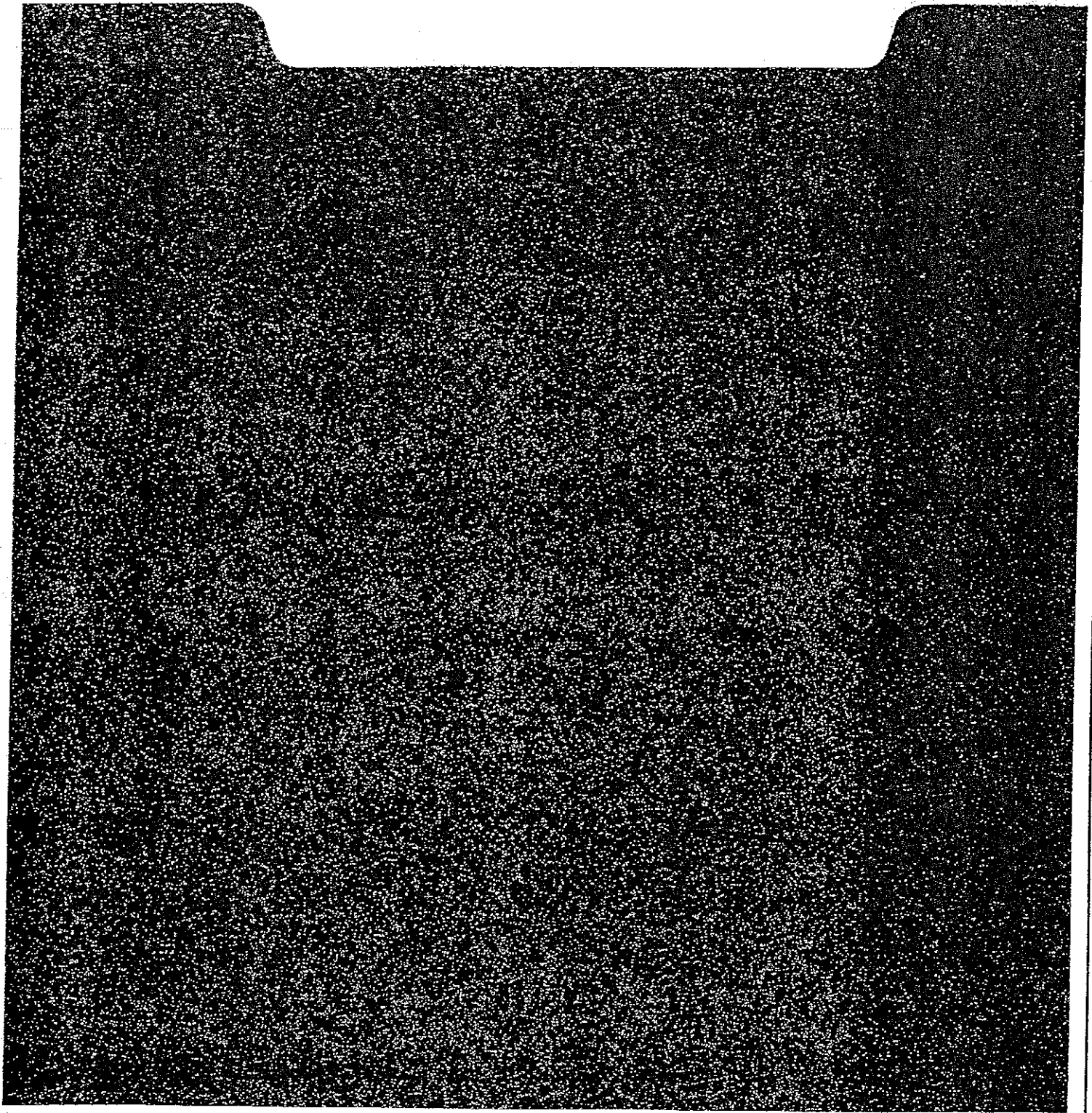
TOTAL	\$1,340.61
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EXPENDITURES

LOAN	\$ 675.05
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NET GAIN: \$665.56 CASH ON HANDS

TAX ISSUES



EXHIBIT

tabbies

D

RLI 0047

Taxes Payable (IRS)

Charles R. Elam
P. O. Box 9943
Montgomery, Alabama 36108
334-213-1499

May 16, 2006

William C. Scott
Mayor
Town of Mosses
Post Office Box 296
Hayneville, Alabama 36040

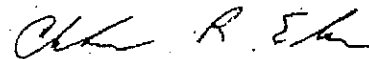
Dear Mayor Scott:

Based upon the letters from the Internal Revenue Service, the unpaid Form 941 Tax Liability for the Town is shown below. These figures include tax, penalty and interest due at the time the tax returns were processed by the IRS, and penalty and interest that accrue daily. As you are very much aware, the accrual of penalty and interest on a daily basis causes the total debt to increase very rapidly.

December 2003	\$2694.77
September 2003	\$4444.78
June 2003	\$4348.80
March 2003	\$4619.67
December 2002	\$6355.65
September 2002	\$5563.47
June 2002	\$9313.00
March 2002	\$6279.08
December 2001	\$6411.28
September 2001	\$9240.59
June 2001	\$11,035.51
Total Due	\$70,306.60

Please call me if you have any questions.

Regards,



Charles R. Elam
Consultant

Charles R. Elam
P. O. Box 9943
Montgomery, Alabama 36108
334-213-1499

May 15, 2006

William C. Scott
Mayor
Town of Mosses
Post Office Box 296
Hayneville, Alabama 36040

Dear Mayor Scott:

Thank you for having taken the time to meet with me this past Friday to discuss the Town's tax issues. The issues that we talked about require expeditious action by the Town to prevent further action by the Internal Revenue Service.

After having gotten all of the information necessary to complete the IRS Collection Information Statement, your statements explaining why the Town cannot make what the IRS considers as reasonable monthly payments on this debt are substantiated. All collection actions of the IRS are predicated on the information that is revealed on the Collection Information Statement (CIS). All of the information regarding assets and liabilities, and income and expenses is required so that a determination can be made as to how the back taxes are to be paid. If sufficient funds are on deposit with a financial institution then those funds are expected to be withdrawn to pay the taxes. If not the IRS will attach the account and apply the funds. Other actions that the IRS may take are the seizure and sale of property.

If assets are available to fully pay the taxes but the desired method of payment is through monthly payments another option exists. A request for an installment agreement can be made if the CIS shows funds left over from monthly income after all expenses have been paid. Prior to the Tax Reform Act that was passed by Congress several years ago, installment agreements were entered into without regard as to how long it would take to pay any back taxes owed. The law now requires that any installment agreement entered into must ensure that the taxes are paid in full prior to the expiration of the statute of limitations (the statute of limitations is ten years from the date that a tax return is processed by the IRS). This requirement prevents the approval of agreements for modest monthly payments. The IRS conducted a study and determined that installment agreements usually default after five years. Now the typical agreement does not exceed five years.

The completed CIS of the Town does not show any funds left after the payment of monthly

expenses. The IRS will in some instances approve a monthly payment agreement if the debtor will state that although the CIS does not support a monthly payment of a certain dollar amount, the debtor will pay that dollar amount and forego the payment of other expenses. If the Town were to request an installment agreement under these terms I would recommend a monthly payment request of not less than \$1500.00.

Even if the Town is approved for an installment agreement the IRS will put the world on notice that the tax debt is owed by filing with the Secretary of State a Notice of Federal Tax Lien. Once the lien is recorded, it will adversely affect the credit rating of the town and impact on the awarding of any federal grants from any federal agencies. Additionally, even with an agreement, penalty and interest will continue to accrue.

Another option for the Town is to request that the liability be placed in a currently not collectible status. This would allow the Town not to make payments on the back taxes but to pay current taxes as they become due. The problem with this is, that penalty and interest would continue to accrue and a Notice of Federal Tax Lien would have to be recorded. The taxes would not be written off, but not actively be pursued for collection. A periodic follow up would be required by the IRS and one or more years after being placed in this status the IRS would again require a complete financial accounting from the Town again.

My recommendation is that neither of the above actions be taken but that other options be considered. Although your bank denied the Town a loan under the requested terms, consider using the funds deposited with the bank as collateral for a new loan. Another option may be to consider going to another financial institution to get a new loan that will pay off the current loan and provide the funds to pay the tax debt. Lastly, as we discussed, I encourage you to proceed with attempting to recover whatever funds you can from the bonding company.

Although the IRS has denied the request for abatement of penalties on the tax returns that were previously filed we may be able to file an appeal. If the Town is able to pay the tax portion (amount owed less penalty and interest) owed in full, an appeal can be filed. The IRS will not abate any penalty if the taxes are to be paid over a period of time.

After your review and consideration of the above please contact me so that prompt actions can be taken by me as needed. If any additional information is required I am available at your convenience.

With Best Regards,



Charles R. Elam
Consultant

Charles R. Elam
P. O. Box 9943
Montgomery, Alabama 36108
334-213-1499

May 16, 2006

William C. Scott
Mayor
Town of Mosses
Post Office Box 296
Hayneville, Alabama 36040

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September 2001	\$9240.59
June 2001	<u>\$11,035.51</u>
Total Due	\$70,306.60

Please call me if you have any questions.

Regards,



Charles R. Elam
Consultant

Charles R. Elam
P. O. Box 9943
Montgomery, Alabama 36108
334-213-1499

May 15, 2006

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Mayor
Town of Mosses
Post Office Box 296
Hayneville, Alabama 36040

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After your review and consideration of the above please contact me so that prompt actions can be taken by me as needed. If any additional information is required I am available at your convenience.

With Best Regards,



Charles R. Elam
Consultant

Charles R. Elam
P. O. Box 9943
Montgomery, Alabama 36108
334-213-1499

April 20, 2006

William Scott
Mayor
Town of Mosses
P. O. Box 296
Hayneville, Alabama 36040

Dear Mayor Scott:

Attached is the form that we talked about that has to be submitted to the Internal Revenue Service to request an installment agreement. Once the form is submitted along with the letter from the bank, the IRS should allow the Town to make monthly payments on the unpaid tax debt.

I will telephone you on Monday to schedule a time that I can come to your office next week and proceed with the request.

If you have any questions please telephone me.

With Best Regards,



Charles R. Elam
Tax Consultant

FIRST LOWNDES BANK

HAYNEVILLE BRANCH

P. O. BOX 739

40 E LAFAYETTE

HAYNEVILLE, AL 36040

PHONE: (334) 548-2585

FAX: (334) 548-5108

RECEIVED
BY 9711H DATE 4/24/06

April 19, 2006

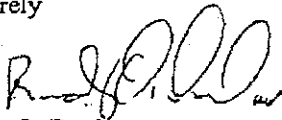
Town of Mosses
c/o Mayor William Scott
1 Mosses Park Circle
Hayneville, AL 36040

Dear Mayor Scott:

This letter serves to follow up with our phone conversation of this date concerning the loan request from the Town of Mosses for a new loan of \$60,000 to pay payroll taxes that are past due. As we discussed we will not be able to approve the new advance under the terms and conditions requested, as we are required to document collateral and repayment ability that supports new loans.

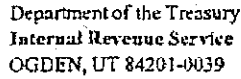
We appreciate very much the opportunity to consider this new request and we appreciate the existing accounts that are maintained with our bank. Please let us know if we can be of assistance with a future banking need.

Sincerely



Randy O. Davis
Vice President

ah



For assistance, call:
1-800-829-0115

Notice Number: CP128.

Date: May 15, 2006

Taxpayer Identification Number: *Peter Hing*
63-0815896

Tax Form: 941
Tax Period: March 31, 2001

Amount You Owe

\$214.46

TOWN OF MOSSES
PO BOX 296
HAYNEVILLE AL 36040-0296965

Page 1

- If you owe, pay the amount now.
- Make your check or money order payable to the United States Treasury.
- Write your Taxpayer Identification Number, the tax form number, and the tax period on your payment. Please use the enclosed envelope.

If you have any questions about this notice, please call 1-800-829-0115. Have your account information and copies of your tax return handy when you call.

For tax forms, instructions and information visit www.irs.gov. (Access to this site will not provide you with your specific taxpayer account information.)

Penalty and Interest

About Your Notice - The penalty and/or interest charges on your account are explained on the following pages. If you want a more detailed explanation of your penalties and interest, please call the telephone number listed on the top of this notice. You may call your local IRS telephone number if the number shown on your notice is a long-distance call for you. All days mentioned in the paragraphs below are calendar days, unless specifically stated otherwise.

Interest: \$92.85

09 Interest

IRC section 6601

We charge interest when your tax isn't paid on time. Interest is computed from the due date of your return (regardless of extensions) until paid in full or to the date of this notice.

Interest compounds daily except on late or underpaid estimated taxes for individuals or corporations. Interest is also charged on penalties for late filing, over or understating valuations, and substantially understating the tax you owe.

RLI 0059



Department of the Treasury
Internal Revenue Service
OGDEN, UT 84201-0038

200617

058831

36040

IRS USE ONLY

630815896

TE

138
F

For assistance, call:
1-800-829-0115

Notice Number: CP138
Date: May 8, 2006

Taxpayer Identification Number:
63-0815896
Tax Form: CVL PEN
Tax Period: December 31, 2001

037106.242288.0156.004 1 AB 0.317 372



TOWN OF MOSSES
PO BOX 296
HAYNEVILLE AL 36040-0296965

037106

RECEIVED

BY *M.H.* DATE *5/12/06*

*Hand del. M.H.
Elson*

This is Not a Bill

We Applied Your Overpayment to Other Federal Taxes

In this notice, we'll tell you what taxes you overpaid and where we applied the overpayment.

What Taxes You Overpaid

You overpaid \$100.00 on your Form CVL PEN, Civil Penalty, for the tax period December 31, 2001.

Where We Applied Your Overpayment

We applied \$100.00 from your overpayment to your Form 941, Federal Employment Tax, for the tax period March 31, 2001.

Please call us at 1-800-829-0115 if you have any questions about this notice.



CUT HERE

Return this voucher with your payment or correspondence.

Your Telephone Number:

Best Time to Call:

() - - - - -

- - - - - AM - - - - - PM

☐ Correspondence enclosed:

- Write your Taxpayer Identification Number, tax period and tax form number on your inquiry or correspondence.

TE

200617

49154-270-00303-4

138

Internal Revenue Service
OGDEN, UT 84201-0038

TOWN OF MOSSES
PO BOX 296
HAYNEVILLE AL 36040-0296965

630815896 WK 13 2 200112

Page 1

RLI 0060



037108

 CUT HERE

Return this voucher with your payment or correspondence.

Your Telephone Number: Best Time to Call:
() AM PM☐ Correspondence enclosed:

- Write your Taxpayer Identification Number, tax period and tax form number on your inquiry or correspondence.

TE 200617 2825 49354-510-52023-6

210 Internal Revenue Service
OGDEN, UT 84201-0038TOWN OF MOSSES
PO BOX 296
HAYNEVILLE AL 36040-0296965

630815896 WK 13 2 200112



Department of the Treasury
Internal Revenue Service

PO BOX 87

MEMPHIS TN 38101-0087

In reply refer to: 0366937753

Apr. 27, 2006 LTR 2057C E0

63-0815896 200112 13 000

02894

BODC: TE

TOWN OF MOSSES

PO BOX 296

HAYNEVILLE AL 36040-0296965

RECEIVED

DATE 5/2/06
MH

012096

Taxpayer Identification Number: 63-0815896

Tax Period(s): Dec. 31, 2001

Form: 941

Dear Taxpayer:

Thank you for your reply dated Dec. 19, 2005, to our letter regarding the discrepancy between your Forms 941 and your Forms W-2, Wage and Tax Statement, for 2001.

Based on the Forms W2 you submitted to us, we reversed the civil penalty of \$1,531.53. Please accept our apology for any inconvenience this may have caused.

If you have any questions, please call us toll free at 1-800-829-0115.

If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include a copy of this letter with your response. Use the space below to indicate a telephone number and the best time for us to call you should we need more information. Keep a copy of this letter and any information that you send to us for your records.

Telephone number () _____ Hours _____

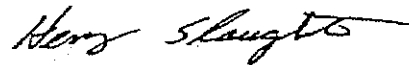
RLI 0063

0366937753
Apr. 27, 2006 LTR 2057C E0
63-0815896 200112 13 000
02895

TOWN OF MOSESSES
PO BOX 296
HAYNEVILLE AL 36040-0296965

Thank you for your cooperation.

Sincerely yours,



Henry Slaughter
Manager, Collection Operations

Enclosure(s):
Copy of this letter



Department of the Treasury
Internal Revenue Service

PO BOX 87

MEMPHIS TN 38101-0087

In reply refer to: 0366937753

Apr. 27, 2006 LTR 2057C E0

63-0815896 200112 13 000

02894

BODC: TE

TOWN OF MOSSES

PO BOX 296

HAYNEVILLE AL 36040-0296965



012896

Taxpayer Identification Number: 63-0815896

Tax Period(s): Dec. 31, 2001

Form: 941

Dear Taxpayer:

Thank you for your reply dated Dec. 19, 2005, to our letter regarding the discrepancy between your Forms 941 and your Forms W-2, Wage and Tax Statement, for 2001.

Based on the Forms W2 you submitted to us, we reversed the civil penalty of \$1,531.53. Please accept our apology for any inconvenience this may have caused.

If you have any questions, please call us toll free at 1-800-829-0115.

If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include a copy of this letter with your response. Use the space below to indicate a telephone number and the best time for us to call you should we need more information. Keep a copy of this letter and any information that you send to us for your records.

Telephone number () _____ Hours _____

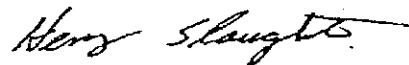
RLI 0065

0346937753
Apr. 27, 2006 LTR 2057C E0
63-0815896 200112 13 000
02895

TOWN OF MOSSES
PO BOX 296
HAYNEVILLE AL 36040-0296965

Thank you for your cooperation.

Sincerely yours,



Henry Slaughter
Manager, Collection Operations

Enclosure(s):
Copy of this letter

29141-077-12022-6 B0079425 112
630815896 TE F



Department of the Treasury
Internal Revenue Service
OGDEN, UT 84201-0038

For assistance, call:
1-800-829-0115

REC

49

Notice Number: CP112
Date: April 24, 2006

Taxpayer Identification Number:
63-0815896
Tax Form: 941
Tax Period: June 30, 1998

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TOWN OF MOSSES
PO BOX 296
HAYNEVILLE AL 36040-0296965

002397

We Changed Your Tax Return And You Are Due A Refund

We're sending you this notice to explain why we changed your return for the above tax period, the amount of your refund, and when you can expect to receive your refund.

Why We Changed Your Tax Return

- We found an error in the computation of your total taxes.

Because of this change, you are due a refund of \$3,224.15. Please check your figures against those shown below.

How We Changed Your Account Balance

Based on the changes made to your tax return, we refigured the correct amount of tax due. The amount of total deposits, credits and payments made to this account, if any, were applied against this corrected amount of tax to refigure the amount of your refund.

The total amount applied to this account is shown below. (You may also find a table listing each amount and the date the amount was applied.)

The following is a list of payments we have credited to your account for the above tax return and tax period:

<u>Date</u>	<u>Amount</u>
08/04/1998	\$6,111.07

RLI 0068

The following calculations show how we refigured the amount of the tax overpayment and refund amount:

Federal Income Tax Withheld	\$1,151.00	
Tax on Social Security Wages	\$1,279.00	
Tax on Social Security Tips	\$0.00	
Tax on Medicare Wages and Tips	\$299.00	
Total Taxes		\$2,729.00
Current Quarter's Fractions of Cents	\$0.00	
Current Quarter's Sick Pay	\$0.00	
Current Quarter's Adj for Tips and Group-term Life Insurance	\$0.00	
Current Year's Income Tax Withholding	\$0.00	
Prior Quarter's Social Security and Medicare Taxes	\$0.00	
Special Additions to Federal Income Tax	\$0.00	
Special Additions to Social Security and Medicare	\$0.00	
Total Adjustments		\$0.00
Total Taxes After Adjustments		\$2,729.00
Total Tax Deposits	\$6,111.07	
Overpayment from Prior Tax Period	\$0.00	
Other Credits and Payments	\$0.00	
Total Deposits, Credits and Payments		\$6,111.07
Credit Balance Amount		\$3,382.07
LESS: Overpayment Applied to Next Return	\$0.00	
Penalty:	\$157.92	
Interest:	\$0.00	
Amount of Your Refund		\$3,224.15
Credit Interest on Refund Amount		\$0.00

When You Will Receive Your Refund

You can expect to receive your refund within the next 4 to 6 weeks. Your refund amount is \$3,224.15 and may include credit interest.

If you previously asked us to apply an overpayment to your next tax period taxes, we will do so. You don't have to contact us.

However, you may owe other debts that the law requires us to collect. In that case, we'll use part or all of your refund to offset the debt. You will get a notice explaining how we applied your refund.

What You Should Do Now

You don't have to do anything. You can call us at 1-800-829-0115 with any questions you may have about your refund or changes to your account.

For tax forms, instructions and information visit www.irs.gov. (Access to this site will not provide you with your specific taxpayer account information.)

Penalty and Interest

About Your Notice - The penalty and/or interest charges on your account are explained on the following pages. If you want a more detailed explanation of your penalties and interest, please call the telephone number listed on the top of this notice. You may call your local IRS telephone number if the number shown on your notice is a long-distance call for you. All days mentioned in the paragraphs below are calendar days, unless specifically stated otherwise.

02397

Penalties: \$157.92

11 Failure to Deposit - Federal Tax Deposits Insufficient or Late and Incomplete Record of Federal Tax Liability \$157.92

IRC section 6656

We charged a penalty because you didn't deposit the correct amounts of tax on time.

Also, your Record of Federal Tax Liability was incomplete or illegible, or the liability amounts you reported didn't equal the net taxes for the tax period. Therefore, we averaged the total tax liability and distributed it equally throughout the tax period. We applied your deposits to the averaged liabilities in the date order we received them. We figured the penalty on any tax not deposited, deposited late, or not deposited in the correct amounts.

If you believe we computed the penalty incorrectly, please send a complete breakdown of your tax liability on Form 4977 (for tax years before 1993), or Form 941 Schedule B (for tax years 1993 and later), or Form 945-A or Form 943-A. If you think we should remove or reduce this penalty, see "Removal of Penalties - Reasonable Cause." Also see Publication 15, Circular E - Employer's Tax Guide or Publication 51, Circular A - Agricultural Employer's Tax Guide, for deposit requirements.

Your penalty computation is shown at the end of this notice.

Removal of Penalties - Reasonable Cause

The law lets us remove or reduce the penalties explained in this notice if you have an acceptable reason. If you believe you have an acceptable reason, you may send us a signed statement explaining your reason. We'll review it and let you know if we accept your explanation as reasonable cause to remove or reduce your penalty. This procedure doesn't apply to interest and, in some cases, we may ask you to pay the tax in full before we reduce or remove the penalty for paying late.

Erroneous Written Advice from IRS

We'll also remove your penalty if:

- you wrote to IRS and asked for advice on a specific issue,
- you gave IRS complete and accurate information,
- IRS wrote back to you and gave you a specific course of action to take or explained what actions not to take,
- you followed our written advice in the manner we outlined, and
- you were penalized for the written advice we gave you.

To have the penalty removed because of erroneous written advice from IRS, you should:

- complete Form 843, Claim for Refund and Request for Abatement,
- request that IRS remove the penalty, and
- send Form 843 to the IRS Service Center where you filed your return for the year you relied on erroneous advice from the IRS.

The three documents you must attach to your Form 843 are:

- a copy of your original request for advice from IRS,
- a copy of the erroneous written advice from IRS, and
- a notice (if any) showing the penalty we charged that you now wish us to remove.

Failure to Deposit

The following table shows the penalty charges on your account. To compute your failure to deposit penalty we used amount due times rate.

Due Date	Pymt. Date	Days Late	Pymt Type	Rate	Amt Due	Penalty
05/15/1998	08/04/1998	81	FTD	10%	526.44	52.64
06/15/1998	08/04/1998	50	FTD	10%	526.44	52.64
07/15/1998	08/04/1998	20	FTD	10%	526.44	52.64
Total Penalty:						157.92

Seq. No.: B0079425 CP: 112


TIN: 63-0815896

Form: 941

Tax Period: June 30, 1998



02387

 CUT HERE

Return this voucher with your payment or correspondence.

Your Telephone Number:

Best Time to Call:

() _____

____ AM ____ PM

☐ Correspondence enclosed:

Write your Taxpayer Identification
Number, tax period and tax form number
on your inquiry or correspondence.

03

TE 200615 11

29141-077-12022-6

112 Internal Revenue Service
OGDEN, UT 84201-0038TOWN OF MOSSES
PO BOX 296
HAYNEVILLE AL 36040-0296965

630815896 WK 01 2 199806

RLI 0073

Penalty and Interest

About Your Notice - The penalty and/or interest charges on your account are explained on the following pages. If you want a more detailed explanation of your penalties and interest, please call the telephone number listed on the top of this notice. You may call your local IRS telephone number if the number shown on your notice is a long-distance call for you. All days mentioned in the paragraphs below are calendar days, unless specifically stated otherwise.

Penalties: \$1,671.13

01 Filing and Paying Late \$702.81

IRC sections 6651 (a) (1) and 6651 (a) (2)

We charged a combined penalty because you filed late and didn't pay your tax by the due date of your return.

If you think we should remove or reduce this penalty, see "Removal of Penalties - Reasonable Cause."

Your penalty computation is shown at the end of this notice.

11 Failure to Deposit - Federal Tax Deposits Insufficient or Late and Incomplete Record of Federal Tax Liability \$312.36

IRC section 6656

We charged a penalty because you didn't deposit the correct amounts of tax on time.

Also, your Record of Federal Tax Liability was incomplete or illegible, or the liability amounts you reported didn't equal the net taxes for the tax period. Therefore, we averaged the total tax liability and distributed it equally throughout the tax period. We applied your deposits to the averaged liabilities in the date order we received them. We figured the penalty on any tax not deposited, deposited late, or not deposited in the correct amounts.

If you believe we computed the penalty incorrectly, please send a complete breakdown of your tax liability on Form 4977 (for tax years before 1993), or Form 941 Schedule B (for tax years 1993 and later), or Form 945-A or Form 943-A. If you think we should remove or reduce this penalty, see "Removal of Penalties - Reasonable Cause." Also see Publication 15, Circular E - Employer's Tax Guide or Publication 51, Circular A - Agricultural Employer's Tax Guide, for deposit requirements.

Your penalty computation is shown at the end of this notice.

07 Paying Late \$655.96

IRC section 6651 (a) (2)

We charged a penalty because you didn't pay your tax on time. Initially, the penalty is 1/2% of the unpaid tax for each month or part of a month you didn't pay your tax.

If you think we should remove or reduce this penalty, see "Removal of Penalties - Reasonable Cause."

Your penalty computation is shown at the end of this notice.

Removal of Penalties - Reasonable Cause

The law lets us remove or reduce the penalties explained in this notice if you have an acceptable reason. If you believe you have an acceptable reason, you may send us a signed statement explaining your reason. We'll review it and let you know if we accept your explanation as reasonable cause to remove or reduce your penalty. This procedure doesn't apply to interest and, in some cases, we may ask you to pay the tax in full before we reduce or remove the penalty for paying late.

Erroneous Written Advice from IRS

We'll also remove your penalty if:

- you wrote to IRS and asked for advice on a specific issue,
- you gave IRS complete and accurate information,
- IRS wrote back to you and gave you a specific course of action to take or explained what actions not to take,
- you followed our written advice in the manner we outlined, and
- you were penalized for the written advice we gave you.

To have the penalty removed because of erroneous written advice from IRS, you should:

- complete Form 843, Claim for Refund and Request for Abatement,
- request that IRS remove the penalty, and
- send Form 843 to the IRS Service Center where you filed your return for the year you relied on erroneous advice from the IRS.

The three documents you must attach to your Form 843 are:

- a copy of your original request for advice from IRS,
- a copy of the erroneous written advice from IRS, and
- a notice (if any) showing the penalty we charged that you now wish us to remove.

The law allows you to tell the IRS where to apply your deposits within the tax return period with a deposit penalty. You have 90 days from the date of the correspondence you received showing the deposit penalty to contact the IRS if you want to specify where to apply your deposits.

Failure to Deposit

The following table shows the penalty charges on your account. To compute your failure to deposit penalty we used amount due times rate.

Due Date	Pymt Date	Days Late	Pymt Type	Rate	Amt Due	Penalty
08/15/2002	Not Paid			10%	1,041.21	104.12
09/16/2002	Not Paid			10%	1,041.21	104.12
10/15/2002	Not Paid			10%	1,041.21	104.12
Total Penalty:						312.36

Filing and Paying Late

The following table shows the penalty charges on your account. To compute your filing and paying late penalty we used principal times rate times number of months late.

Date	No. Months	Rate/Month	Principal	Penalty
03/31/2003	05	4.50%	3,123.62	702.81
Total Penalty:				702.81

Paying Late

The following table shows the penalty charges on your account. To compute your late paying penalty we used principal times rate times number of months late.

Date	No. Months	Rate/Month	Principal	Penalty
04/30/2006	42	0.50%	3,123.62	655.96
Total Penalty:				655.96

Interest

The following table shows the interest charges on your account. To compute your interest we used principal times factor.

From Date	To Date	Days	Rate	Factor	Principal	Interest
10/31/2002	12/31/2002	61	6.0%	0.010077008	3826.43	38.56
12/31/2002	06/30/2003	181	5.0%	0.025102720	3864.99	97.02
06/30/2003	09/30/2003	92	5.0%	0.012681615	3962.01	50.24
09/30/2003	12/31/2003	92	4.0%	0.010132630	4012.25	40.65
12/31/2003	03/31/2004	91	4.0%	0.009994426	4052.90	40.51
03/31/2004	06/30/2004	91	5.0%	0.012508429	4093.41	51.20
06/30/2004	09/30/2004	92	4.0%	0.010104808	4144.61	41.88
09/30/2004	12/31/2004	92	5.0%	0.012646750	4186.49	52.95
12/31/2004	03/31/2005	90	5.0%	0.012404225	4239.44	52.59
03/31/2005	09/30/2005	183	6.0%	0.030536685	4292.03	131.06
09/30/2005	12/31/2005	92	7.0%	0.017798686	4423.09	78.73
12/31/2005	04/17/2006	107	7.0%	0.020730534	4501.82	93.33
Total Interest:						768.72

The law also allows the IRS to remove the deposit penalty if: (1) the penalty applies to the first required deposit after a required change to your frequency of deposits, and (2) you file your employment tax returns by the due date.

Interest: \$768.72

09 Interest

IRC section 6601

We charge interest when your tax isn't paid on time. Interest is computed from the due date of your return (regardless of extensions) until paid in full or to the date of this notice.

Interest compounds daily except on late or underpaid estimated taxes for individuals or corporations. Interest is also charged on penalties for late filing, over or understating valuations, and substantially understating the tax you owe.

Your interest computation is shown at the end of this notice.

Corporate Interest - We charge additional interest of 2% if, according to our records, you didn't make your corporate tax payment within 30 days after the IRS notified you of the underpayment of tax. This interest begins on the 31st day after we notify you of the underpayment on tax amounts you owe over \$100,000, minus your timely payments and credits.

19 Interest - Additional Interest Charges

If the amount you owe is \$100,000 or more, please make sure that we receive your payment within 10 work days from the date of your notice. If the amount you owe is less than \$100,000, please make sure that we receive your payment within 21 calendar days from the date of your notice. If we don't receive full payment within these time frames, the law requires us to charge interest until you pay the full amount you owe.



For assistance, call:
1-800-829-0115

Taxpayer Identification Number:
63-0815896
Tax Form: 941
Tax Period: March 31, 2002

010851

Federal Employment Tax

To avoid additional penalty and/or interest, please allow enough mailing time so that we receive your payment by **May 8, 2006**; however, if any of the balance due amount includes unpaid tax, and the unpaid tax you owe is not paid within 10 days of the notice date, an additional 5% federal tax deposit penalty will be charged on the amount of the unpaid tax. Make your check or money order payable to the United States Treasury. Write your taxpayer identification number on your payment and mail it with the stub portion of this notice.

If you think we made a mistake, please call us at the number listed above. When you call, please have your payment information and a copy of your tax return available. This information will help us find any payment you made that we haven't applied.

Tax on Return	\$3,382.64
Total Credits	\$.00
Amount Previously Refunded to You	\$.00
Underpayment	\$3,382.64
Penalty	\$1,911.17
Interest	\$985.27
Amount You Owe	\$6,279.08

For tax forms, instructions and information visit www.irs.gov. (Access to this site will not provide you with your specific taxpayer account information.)

Penalty and Interest

About Your Notice - The penalty and/or interest charges on your account are explained on the following pages. If you want a more detailed explanation of your penalties and interest, please call the telephone number listed on the top of this notice. You may call your local IRS telephone number if the number shown on your notice is a long-distance call for you. All days mentioned in the paragraphs below are calendar days, unless specifically stated otherwise.

Penalties: \$1,911.17

01 Filing and Paying Late \$761.09

IRC sections 6651 (a) (1) and 6651 (a) (2)

We charged a combined penalty because you filed late and didn't pay your tax by the due date of your return.

If you think we should remove or reduce this penalty, see "Removal of Penalties - Reasonable Cause."

Your penalty computation is shown at the end of this notice.

11 Failure to Deposit - Federal Tax Deposits Insufficient or Late and Incomplete Record of Federal Tax Liability \$338.25

IRC section 6656

We charged a penalty because you didn't deposit the correct amounts of tax on time.

Also, your Record of Federal Tax Liability was incomplete or illegible, or the liability amounts you reported didn't equal the net taxes for the tax period. Therefore, we averaged the total tax liability and distributed it equally throughout the tax period. We applied your deposits to the averaged liabilities in the date order we received them. We figured the penalty on any tax not deposited, deposited late, or not deposited in the correct amounts.

If you believe we computed the penalty incorrectly, please send a complete breakdown of your tax liability on Form 4977 (for tax years before 1993), or Form 941 Schedule B (for tax years 1993 and later), or Form 945-A or Form 943-A. If you think we should remove or reduce this penalty, see "Removal of Penalties - Reasonable Cause." Also see Publication 15, Circular E - Employer's Tax Guide or Publication 51, Circular A - Agricultural Employer's Tax Guide, for deposit requirements.

Your penalty computation is shown at the end of this notice.

07 Paying Late \$811.83

IRC section 6651 (a) (2)

We charged a penalty because you didn't pay your tax on time. Initially, the penalty is 1/2% of the unpaid tax for each month or part of a month you didn't pay your tax.

If you think we should remove or reduce this penalty, see "Removal of Penalties - Reasonable Cause."

Your penalty computation is shown at the end of this notice.

Removal of Penalties - Reasonable Cause

The law lets us remove or reduce the penalties explained in this notice if you have an acceptable reason. If you believe you have an acceptable reason, you may send us a signed statement explaining your reason. We'll review it and let you know if we accept your explanation as reasonable cause to remove or reduce your penalty. This procedure doesn't apply to interest and, in some cases, we may ask you to pay the tax in full before we reduce or remove the penalty for paying late.

Erroneous Written Advice from IRS

We'll also remove your penalty if:

- you wrote to IRS and asked for advice on a specific issue,
- you gave IRS complete and accurate information,
- IRS wrote back to you and gave you a specific course of action to take or explained what actions not to take,
- you followed our written advice in the manner we outlined, and
- you were penalized for the written advice we gave you.

To have the penalty removed because of erroneous written advice from IRS, you should:

- complete Form 843, Claim for Refund and Request for Abatement,
- request that IRS remove the penalty, and
- send Form 843 to the IRS Service Center where you filed your return for the year you relied on erroneous advice from the IRS.

The three documents you must attach to your Form 843 are:

- a copy of your original request for advice from IRS,
- a copy of the erroneous written advice from IRS, and
- a notice (if any) showing the penalty we charged that you now wish us to remove.

The law allows you to tell the IRS where to apply your deposits within the tax return period with a deposit penalty. You have 90 days from the date of the correspondence you received showing the deposit penalty to contact the IRS if you want to specify where to apply your deposits.

Failure to Deposit

The following table shows the penalty charges on your account. To compute your failure to deposit penalty we used amount due times rate.

Due Date	Pymt Date	Days Late	Pymt Type	Rate	Amt Due	Penalty
02/15/2002	Not Paid			10%	1,127.55	112.75
03/15/2002	Not Paid			10%	1,127.55	112.75
04/15/2002	Not Paid			10%	1,127.55	112.75
					Total Penalty:	338.25

Filing and Paying Late

The following table shows the penalty charges on your account. To compute your filing and paying late penalty we used principal times rate times number of months late.

Date	No. Months	Rate/Month	Principal	Penalty
09/30/2002	05	4.50%	3,382.64	761.09
			Total Penalty:	761.09

Paying Late

The following table shows the penalty charges on your account. To compute your late paying penalty we used principal times rate times number of months late.

Date	No. Months	Rate/Month	Principal	Penalty
04/30/2006	48	0.50%	3,382.64	811.83
			Total Penalty:	811.83

Interest

The following table shows the interest charges on your account. To compute your interest we used principal times factor.

From Date	To Date	Days	Rate	Factor	Principal	Interest
04/30/2002	06/30/2002	61	6.0%	0.010077008	4143.73	41.76
06/30/2002	12/31/2002	184	6.0%	0.030706088	4185.49	128.52
12/31/2002	06/30/2003	181	5.0%	0.025102720	4314.01	108.29
06/30/2003	09/30/2003	92	5.0%	0.012681615	4422.30	56.08
09/30/2003	12/31/2003	92	4.0%	0.010132630	4478.38	45.38
12/31/2003	03/31/2004	91	4.0%	0.009994426	4523.76	45.21
03/31/2004	06/30/2004	91	5.0%	0.012508429	4568.97	57.15
06/30/2004	09/30/2004	92	4.0%	0.010104808	4626.12	46.75
09/30/2004	12/31/2004	92	5.0%	0.012646750	4672.87	59.10
12/31/2004	03/31/2005	90	5.0%	0.012404225	4731.97	58.70
03/31/2005	09/30/2005	183	6.0%	0.030536685	4790.67	146.29
09/30/2005	12/31/2005	92	7.0%	0.017798686	4936.96	87.87
12/31/2005	04/17/2006	107	7.0%	0.020730534	5024.83	104.17
					Total Interest:	985.27

The law also allows the IRS to remove the deposit penalty if: (1) the penalty applies to the first required deposit after a required change to your frequency of deposits, and (2) you file your employment tax returns by the due date.

Interest: \$985.27

09 Interest

IRC section 6601

We charge interest when your tax isn't paid on time. Interest is computed from the due date of your return (regardless of extensions) until paid in full or to the date of this notice.

Interest compounds daily except on late or underpaid estimated taxes for individuals or corporations. Interest is also charged on penalties for late filing, over or understating valuations, and substantially understating the tax you owe.

Your interest computation is shown at the end of this notice.

Corporate Interest - We charge additional interest of 2% if, according to our records, you didn't make your corporate tax payment within 30 days after the IRS notified you of the underpayment of tax. This interest begins on the 31st day after we notify you of the underpayment on tax amounts you owe over \$100,000, minus your timely payments and credits.

19 Interest - Additional Interest Charges

If the amount you owe is \$100,000 or more, please make sure that we receive your payment within 10 work days from the date of your notice. If the amount you owe is less than \$100,000, please make sure that we receive your payment within 21 calendar days from the date of your notice. If we don't receive full payment within these time frames, the law requires us to charge interest until you pay the full amount you owe.



Department of the Treasury
Internal Revenue Service
OGDEN, UT 84201-0039

For assistance, call:
1-800-829-0115

RECEIVED

Notice Number: CP161
Date: April 17, 2006

Taxpayer Identification Number: *Ms. Elan*
63-0815896
Tax Form: 941
Tax Period: December 31, 2001

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|||||||



TOWN OF MOSSES
PO BOX 296
HAYNEVILLE AL 36040-0296965

010852

Request for Payment

Federal Employment Tax

Our records show you owe \$6,411.28 on your return for the above tax period. A portion of the penalty shown below is because your tax deposits were not made in sufficient amounts by the dates required.

To avoid additional penalty and/or interest, please allow enough mailing time so that we receive your payment by **May 8, 2006**; however, if any of the balance due amount includes unpaid tax, and the unpaid tax you owe is not paid within 10 days of the notice date, an additional 5% federal tax deposit penalty will be charged on the amount of the unpaid tax. Make your check or money order payable to the United States Treasury. Write your taxpayer identification number on your payment and mail it with the stub portion of this notice.

If you think we made a mistake, please call us at the number listed above. When you call, please have your payment information and a copy of your tax return available. This information will help us find any payment you made that we haven't applied.

Tax Statement

Tax on Return	\$3,394.71
Total Credits	\$.00
Amount Previously Refunded to You	\$.00
Underpayment	\$3,394.71
Penalty	\$1,951.96
Interest	\$1,064.61
Amount You Owe	\$6,411.28

For tax forms, instructions and information visit www.irs.gov. (Access to this site will not provide you with your specific taxpayer account information.)

Page 1

RLI 0082

Penalty and Interest

About Your Notice - The penalty and/or interest charges on your account are explained on the following pages. If you want a more detailed explanation of your penalties and interest, please call the telephone number listed on the top of this notice. You may call your local IRS telephone number if the number shown on your notice is a long-distance call for you. All days mentioned in the paragraphs below are calendar days, unless specifically stated otherwise.

Penalties: \$1,951.96

01 Filing and Paying Late \$763.81

IRC sections 6651 (a) (1) and 6651 (a) (2)

We charged a combined penalty because you filed late and didn't pay your tax by the due date of your return.

If you think we should remove or reduce this penalty, see "Removal of Penalties - Reasonable Cause."

Your penalty computation is shown at the end of this notice.

11 Failure to Deposit - Federal Tax Deposits Insufficient or Late and Incomplete Record of Federal Tax Liability \$339.47

IRC section 6656

We charged a penalty because you didn't deposit the correct amounts of tax on time.

Also, your Record of Federal Tax Liability was incomplete or illegible, or the liability amounts you reported didn't equal the net taxes for the tax period. Therefore, we averaged the total tax liability and distributed it equally throughout the tax period. We applied your deposits to the averaged liabilities in the date order we received them. We figured the penalty on any tax not deposited, deposited late, or not deposited in the correct amounts.

If you believe we computed the penalty incorrectly, please send a complete breakdown of your tax liability on Form 4977 (for tax years before 1993), or Form 941 Schedule B (for tax years 1993 and later), or Form 945-A or Form 943-A. If you think we should remove or reduce this penalty, see "Removal of Penalties - Reasonable Cause." Also see Publication 15, Circular E - Employer's Tax Guide or Publication 51, Circular A - Agricultural Employer's Tax Guide, for deposit requirements.

Your penalty computation is shown at the end of this notice.

07 Paying Late \$848.68

IRC section 6651 (a) (2)

We charged a penalty because you didn't pay your tax on time. Initially, the penalty is 1/2% of the unpaid tax for each month or part of a month you didn't pay your tax.

If you think we should remove or reduce this penalty, see "Removal of Penalties - Reasonable Cause."

Your penalty computation is shown at the end of this notice.

Removal of Penalties - Reasonable Cause

The law lets us remove or reduce the penalties explained in this notice if you have an acceptable reason. If you believe you have an acceptable reason, you may send us a signed statement explaining your reason. We'll review it and let you know if we accept your explanation as reasonable cause to remove or reduce your penalty. This procedure doesn't apply to interest and, in some cases, we may ask you to pay the tax in full before we reduce or remove the penalty for paying late.

Erroneous Written Advice from IRS

We'll also remove your penalty if:

- you wrote to IRS and asked for advice on a specific issue,
- you gave IRS complete and accurate information,
- IRS wrote back to you and gave you a specific course of action to take or explained what actions not to take,
- you followed our written advice in the manner we outlined, and
- you were penalized for the written advice we gave you.

To have the penalty removed because of erroneous written advice from IRS, you should:

- complete Form 843, Claim for Refund and Request for Abatement,
- request that IRS remove the penalty, and
- send Form 843 to the IRS Service Center where you filed your return for the year you relied on erroneous advice from the IRS.

The three documents you must attach to your Form 843 are:

- a copy of your original request for advice from IRS,
- a copy of the erroneous written advice from IRS, and
- a notice (if any) showing the penalty we charged that you now wish us to remove.

The law allows you to tell the IRS where to apply your deposits within the tax return period with a deposit penalty. You have 90 days from the date of the correspondence you received showing the deposit penalty to contact the IRS if you want to specify where to apply your deposits.

Failure to Deposit

The following table shows the penalty charges on your account. To compute your failure to deposit penalty we used amount due times rate.

Due Date	Pymt Date	Days Late	Pymt Type	Rate	Amt Due	Penalty
11/15/2001	Not Paid			10%	1,131.57	113.16
12/17/2001	Not Paid			10%	1,131.57	113.16
01/15/2002	Not Paid			10%	1,131.57	113.16
Total Penalty:						339.47

Filing and Paying Late

The following table shows the penalty charges on your account. To compute your filing and paying late penalty we used principal times rate times number of months late.

Date	No. Months	Rate/Month	Principal	Penalty
06/30/2002	05	4.50%	3,394.71	763.81
Total Penalty:				763.81

Paying Late

The following table shows the penalty charges on your account. To compute your late paying penalty we used principal times rate times number of months late.

Date	No. Months	Rate/Month	Principal	Penalty
04/30/2006	50	0.50%	3,394.71	848.68
Total Penalty:				848.68

Interest

The following table shows the interest charges on your account. To compute your interest we used principal times factor.

From Date	To Date	Days	Rate	Factor	Principal	Interest
01/31/2002	06/30/2002	150	6.0%	0.024961968	4158.52	103.80
06/30/2002	12/31/2002	184	6.0%	0.030706088	4262.32	130.88
12/31/2002	06/30/2003	181	5.0%	0.025102720	4393.20	110.28
06/30/2003	09/30/2003	92	5.0%	0.012681615	4503.48	57.11
09/30/2003	12/31/2003	92	4.0%	0.010132630	4560.59	46.21
12/31/2003	03/31/2004	91	4.0%	0.009994426	4606.80	46.04
03/31/2004	06/30/2004	91	5.0%	0.012508429	4652.84	58.20
06/30/2004	09/30/2004	92	4.0%	0.010104808	4711.04	47.60
09/30/2004	12/31/2004	92	5.0%	0.012646750	4758.64	60.18
12/31/2004	03/31/2005	90	5.0%	0.012404225	4818.82	59.77
03/31/2005	09/30/2005	183	6.0%	0.030536685	4878.59	148.98
09/30/2005	12/31/2005	92	7.0%	0.017798686	5027.57	89.48
12/31/2005	04/17/2006	107	7.0%	0.020730534	5117.05	106.08
Total Interest:						1064.61

The law also allows the IRS to remove the deposit penalty if: (1) the penalty applies to the first required deposit after a required change to your frequency of deposits, and (2) you file your employment tax returns by the due date.

Interest: \$1,064.61

09 Interest

IRC section 6601

We charge interest when your tax isn't paid on time. Interest is computed from the due date of your return (regardless of extensions) until paid in full or to the date of this notice.

Interest compounds daily except on late or underpaid estimated taxes for individuals or corporations. Interest is also charged on penalties for late filing, over or understating valuations, and substantially understating the tax you owe.

Your interest computation is shown at the end of this notice.

Corporate Interest - We charge additional interest of 2% if, according to our records, you didn't make your corporate tax payment within 30 days after the IRS notified you of the underpayment of tax. This interest begins on the 31st day after we notify you of the underpayment on tax amounts you owe over \$100,000, minus your timely payments and credits.

19 Interest - Additional Interest Charges

If the amount you owe is \$100,000 or more, please make sure that we receive your payment within 10 work days from the date of your notice. If the amount you owe is less than \$100,000, please make sure that we receive your payment within 21 calendar days from the date of your notice. If we don't receive full payment within these time frames, the law requires us to charge interest until you pay the full amount you owe.

Penalty and Interest

About Your Notice - The penalty and/or interest charges on your account are explained on the following pages. If you want a more detailed explanation of your penalties and interest, please call the telephone number listed on the top of this notice. You may call your local IRS telephone number if the number shown on your notice is a long-distance call for you. All days mentioned in the paragraphs below are calendar days, unless specifically stated otherwise.

Penalties: \$1,893.68

01 Filing and Paying Late \$819.38

IRC sections 6651 (a) (1) and 6651 (a) (2)

We charged a combined penalty because you filed late and didn't pay your tax by the due date of your return.

If you think we should remove or reduce this penalty, see "Removal of Penalties - Reasonable Cause."

Your penalty computation is shown at the end of this notice.

11 Failure to Deposit - Federal Tax Deposits Insufficient or Late and Incomplete Record of Federal Tax Liability \$364.17

IRC section 6656

We charged a penalty because you didn't deposit the correct amounts of tax on time.

Also, your Record of Federal Tax Liability was incomplete or illegible, or the liability amounts you reported didn't equal the net taxes for the tax period. Therefore, we averaged the total tax liability and distributed it equally throughout the tax period. We applied your deposits to the averaged liabilities in the date order we received them. We figured the penalty on any tax not deposited, deposited late, or not deposited in the correct amounts.

If you believe we computed the penalty incorrectly, please send a complete breakdown of your tax liability on Form 4977 (for tax years before 1993), or Form 941 Schedule B (for tax years 1993 and later), or Form 945-A or Form 943-A. If you think we should remove or reduce this penalty, see "Removal of Penalties - Reasonable Cause." Also see Publication 15, Circular E - Employer's Tax Guide or Publication 51, Circular A - Agricultural Employer's Tax Guide, for deposit requirements.

Your penalty computation is shown at the end of this notice.

07 Paying Late \$710.13

IRC section 6651 (a) (2)

We charged a penalty because you didn't pay your tax on time. Initially, the penalty is 1/2% of the unpaid tax for each month or part of a month you didn't pay your tax.

If you think we should remove or reduce this penalty, see "Removal of Penalties - Reasonable Cause."

Your penalty computation is shown at the end of this notice.

Removal of Penalties - Reasonable Cause

The law lets us remove or reduce the penalties explained in this notice if you have an acceptable reason. If you believe you have an acceptable reason, you may send us a signed statement explaining your reason. We'll review it and let you know if we accept your explanation as reasonable cause to remove or reduce your penalty. This procedure doesn't apply to interest and, in some cases, we may ask you to pay the tax in full before we reduce or remove the penalty for paying late.

Erroneous Written Advice from IRS

We'll also remove your penalty if:

- you wrote to IRS and asked for advice on a specific issue,
- you gave IRS complete and accurate information,
- IRS wrote back to you and gave you a specific course of action to take or explained what actions not to take,
- you followed our written advice in the manner we outlined, and
- you were penalized for the written advice we gave you.

To have the penalty removed because of erroneous written advice from IRS, you should:

- complete Form 843, Claim for Refund and Request for Abatement,
- request that IRS remove the penalty, and
- send Form 843 to the IRS Service Center where you filed your return for the year you relied on erroneous advice from the IRS.

The three documents you must attach to your Form 843 are:

- a copy of your original request for advice from IRS,
- a copy of the erroneous written advice from IRS, and
- a notice (if any) showing the penalty we charged that you now wish us to remove.

The law allows you to tell the IRS where to apply your deposits within the tax return period with a deposit penalty. You have 90 days from the date of the correspondence you received showing the deposit penalty to contact the IRS if you want to specify where to apply your deposits.

Failure to Deposit

The following table shows the penalty charges on your account. To compute your failure to deposit penalty we used amount due times rate.

Due Date	Pymt Date	Days Late	Pymt Type	Rate	Amt Due	Penalty
11/15/2002	Not Paid			10%	1,213.89	121.39
12/16/2002	Not Paid			10%	1,213.89	121.39
01/15/2003	Not Paid			10%	1,213.89	121.39
Total Penalty:						364.17

Filing and Paying Late

The following table shows the penalty charges on your account. To compute your filing and paying late penalty we used principal times rate times number of months late.

Date	No. Months	Rate/Month	Principal	Penalty
06/30/2003	05	4.50%	3,641.67	819.38
Total Penalty:				819.38

Paying Late

The following table shows the penalty charges on your account. To compute your late paying penalty we used principal times rate times number of months late.

Date	No. Months	Rate/Month	Principal	Penalty
04/30/2006	39	0.50%	3,641.67	710.13
Total Penalty:				710.13

Interest

The following table shows the interest charges on your account. To compute your interest we used principal times factor.

From Date	To Date	Days	Rate	Factor	Principal	Interest
01/31/2003	06/30/2003	150	5.0%	0.020759071	4461.05	92.61
06/30/2003	09/30/2003	92	5.0%	0.012681615	4553.66	57.75
09/30/2003	12/31/2003	92	4.0%	0.010132630	4611.41	46.73
12/31/2003	03/31/2004	91	4.0%	0.009994426	4658.14	46.56
03/31/2004	06/30/2004	91	5.0%	0.012508429	4704.70	58.85
06/30/2004	09/30/2004	92	4.0%	0.010104808	4763.55	48.13
09/30/2004	12/31/2004	92	5.0%	0.012646750	4811.68	60.85
12/31/2004	03/31/2005	90	5.0%	0.012404225	4872.53	60.44
03/31/2005	09/30/2005	183	6.0%	0.030536685	4932.97	150.64
09/30/2005	12/31/2005	92	7.0%	0.017798686	5083.61	90.48
12/31/2005	04/17/2006	107	7.0%	0.020730534	5174.09	107.26
Total Interest:						820.30

The law also allows the IRS to remove the deposit penalty if: (1) the penalty applies to the first required deposit after a required change to your frequency of deposits, and (2) you file your employment tax returns by the due date.

Interest: \$820.30

09 Interest

IRC section 6601

We charge interest when your tax isn't paid on time. Interest is computed from the due date of your return (regardless of extensions) until paid in full or to the date of this notice.

Interest compounds daily except on late or underpaid estimated taxes for individuals or corporations. Interest is also charged on penalties for late filing, over or understating valuations, and substantially understating the tax you owe.

Your interest computation is shown at the end of this notice.

Corporate Interest - We charge additional interest of 2% if, according to our records, you didn't make your corporate tax payment within 30 days after the IRS notified you of the underpayment of tax. This interest begins on the 31st day after we notify you of the underpayment on tax amounts you owe over \$100,000, minus your timely payments and credits.

19 Interest - Additional Interest Charges

If the amount you owe is \$100,000 or more, please make sure that we receive your payment within 10 work days from the date of your notice. If the amount you owe is less than \$100,000, please make sure that we receive your payment within 21 calendar days from the date of your notice. If we don't receive full payment within these time frames, the law requires us to charge interest until you pay the full amount you owe.

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IRS USE ONLY

29141-077-04394-6 80056792 161
630915896 TE FDepartment of the Treasury
Internal Revenue Service
OGDEN, UT 84201-0039

For assistance, call:

1-800-829-0115

RECEIVED

Notice Number: CP161

Date: April 17, 2006

Taxpayer Identification Number:

63-0815896

Tax Form: 941

Tax Period: June 30, 2002

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|||||

TOWN OF MOSSES
PO BOX 296
HAYNEVILLE AL 36040-0296965

000294

Request for Payment

Federal Employment Tax

Our records show you owe \$9,313.00 on your return for the above tax period. A portion of the penalty shown below is because your tax deposits were not made in sufficient amounts by the dates required.

To avoid additional penalty and/or interest, please allow enough mailing time so that we receive your payment by May 8, 2006; however, if any of the balance due amount includes unpaid tax, and the unpaid tax you owe is not paid within 10 days of the notice date, an additional 5% federal tax deposit penalty will be charged on the amount of the unpaid tax. Make your check or money order payable to the United States Treasury. Write your taxpayer identification number on your payment and mail it with the stub portion of this notice.

If you think we made a mistake, please call us at the number listed above. When you call, please have your payment information and a copy of your tax return available. This information will help us find any payment you made that we haven't applied:

Tax Statement

Tax on Return	\$5,121.22
Total Credits	\$.00
Amount Previously Refunded to You	\$.00
Underpayment	\$5,121.22
Penalty	\$2,816.66
Interest	\$1,375.12
Amount You Owe	\$9,313.00

For tax forms, instructions and information visit www.irs.gov. (Access to this site will not provide you with your specific taxpayer account information.)

Page 1

RLI 0090

Penalty and Interest

About Your Notice - The penalty and/or interest charges on your account are explained on the following pages. If you want a more detailed explanation of your penalties and interest, please call the telephone number listed on the top of this notice. You may call your local IRS telephone number if the number shown on your notice is a long-distance call for you. All days mentioned in the paragraphs below are calendar days, unless specifically stated otherwise.

Penalties: \$2,816.66

01 Filing and Paying Late \$1,152.27

IRC sections 6651 (a) (1) and 6651 (a) (2)

We charged a combined penalty because you filed late and didn't pay your tax by the due date of your return.

If you think we should remove or reduce this penalty, see "Removal of Penalties - Reasonable Cause."

Your penalty computation is shown at the end of this notice.

11 Failure to Deposit - Federal Tax Deposits Insufficient or Late and Incomplete Record of Federal Tax Liability \$512.12

IRC section 6656

We charged a penalty because you didn't deposit the correct amounts of tax on time.

Also, your Record of Federal Tax Liability was incomplete or illegible, or the liability amounts you reported didn't equal the net taxes for the tax period. Therefore, we averaged the total tax liability and distributed it equally throughout the tax period. We applied your deposits to the averaged liabilities in the date order we received them. We figured the penalty on any tax not deposited, deposited late, or not deposited in the correct amounts.

If you believe we computed the penalty incorrectly, please send a complete breakdown of your tax liability on Form 4977 (for tax years before 1993), or Form 941 Schedule B (for tax years 1993 and later), or Form 945-A or Form 943-A. If you think we should remove or reduce this penalty, see "Removal of Penalties - Reasonable Cause." Also see Publication 15, Circular E - Employer's Tax Guide or Publication 51, Circular A - Agricultural Employer's Tax Guide, for deposit requirements.

Your penalty computation is shown at the end of this notice.

07 Paying Late \$1,152.27

IRC section 6651 (a) (2)

We charged a penalty because you didn't pay your tax on time. Initially, the penalty is 1/2% of the unpaid tax for each month or part of a month you didn't pay your tax.

If you think we should remove or reduce this penalty, see "Removal of Penalties - Reasonable Cause."

Your penalty computation is shown at the end of this notice.

Removal of Penalties - Reasonable Cause

The law lets us remove or reduce the penalties explained in this notice if you have an acceptable reason. If you believe you have an acceptable reason, you may send us a signed statement explaining your reason. We'll review it and let you know if we accept your explanation as reasonable cause to remove or reduce your penalty. This procedure doesn't apply to interest and, in some cases, we may ask you to pay the tax in full before we reduce or remove the penalty for paying late.

Erroneous Written Advice from IRS

We'll also remove your penalty if:

- you wrote to IRS and asked for advice on a specific issue,
- you gave IRS complete and accurate information,
- IRS wrote back to you and gave you a specific course of action to take or explained what actions not to take,
- you followed our written advice in the manner we outlined, and
- you were penalized for the written advice we gave you.

To have the penalty removed because of erroneous written advice from IRS, you should:

- complete Form 843, Claim for Refund and Request for Abatement,
- request that IRS remove the penalty, and
- send Form 843 to the IRS Service Center where you filed your return for the year you relied on erroneous advice from the IRS.

The three documents you must attach to your Form 843 are:

- a copy of your original request for advice from IRS,
- a copy of the erroneous written advice from IRS, and
- a notice (if any) showing the penalty we charged that you now wish us to remove.

The law allows you to tell the IRS where to apply your deposits within the tax return period with a deposit penalty. You have 90 days from the date of the correspondence you received showing the deposit penalty to contact the IRS if you want to specify where to apply your deposits.

Seq. No.: B0056792 CP: 161

TIN: 63-0815896

Form: 941

Tax Period: June 30, 2002

The law also allows the IRS to remove the deposit penalty if: (1) the penalty applies to the first required deposit after a required change to your frequency of deposits, and (2) you file your employment tax returns by the due date.

Interest: \$1,375.12**09 Interest****IRC section 6601**

We charge interest when your tax isn't paid on time. Interest is computed from the due date of your return (regardless of extensions) until paid in full or to the date of this notice.

Interest compounds daily except on late or underpaid estimated taxes for individuals or corporations. Interest is also charged on penalties for late filing, over or understating valuations, and substantially understating the tax you owe.

Your interest computation is shown at the end of this notice.

Corporate Interest - We charge additional interest of 2% if, according to our records, you didn't make your corporate tax payment within 30 days after the IRS notified you of the underpayment of tax. This interest begins on the 31st day after we notify you of the underpayment on tax amounts you owe over \$100,000, minus your timely payments and credits.

19 Interest - Additional Interest Charges

If the amount you owe is \$100,000 or more, please make sure that we receive your payment within 10 work days from the date of your notice. If the amount you owe is less than \$100,000, please make sure that we receive your payment within 21 calendar days from the date of your notice. If we don't receive full payment within these time frames, the law requires us to charge interest until you pay the full amount you owe.

Failure to Deposit

The following table shows the penalty charges on your account. To compute your failure to deposit penalty we used amount due times rate.

Due Date	Pymt Date	Days Late	Pymt Type	Rate	Amt Due	Penalty
05/15/2002	Not Paid			10%	1,707.07	170.71
06/17/2002	Not Paid			10%	1,707.07	170.71
07/15/2002	Not Paid			10%	1,707.07	170.71
					Total Penalty:	512.12

Filing and Paying Late

The following table shows the penalty charges on your account. To compute your filing and paying late penalty we used principal times rate times number of months late.

Date	No. Months	Rate/Month	Principal	Penalty
12/31/2002	05	4.50%	5,121.22	1,152.27
			Total Penalty:	1,152.27

Paying Late

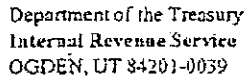
The following table shows the penalty charges on your account. To compute your late paying penalty we used principal times rate times number of months late.

Date	No. Months	Rate/Month	Principal	Penalty
04/30/2006	45	0.50%	5,121.22	1,152.27
			Total Penalty:	1,152.27

Interest

The following table shows the interest charges on your account. To compute your interest we used principal times factor.

From Date	To Date	Days	Rate	Factor	Principal	Interest
07/31/2002	12/31/2002	153	6.0%	0.025467512	6273.49	159.77
12/31/2002	06/30/2003	181	5.0%	0.025102720	6433.26	161.49
06/30/2003	09/30/2003	92	5.0%	0.012681615	6594.75	83.63
09/30/2003	12/31/2003	92	4.0%	0.010132630	6678.38	67.67
12/31/2003	03/31/2004	91	4.0%	0.009994426	6746.05	67.42
03/31/2004	06/30/2004	91	5.0%	0.012508429	6813.47	85.23
06/30/2004	09/30/2004	92	4.0%	0.010104808	6898.70	69.71
09/30/2004	12/31/2004	92	5.0%	0.012646750	6968.41	88.13
12/31/2004	03/31/2005	90	5.0%	0.012404225	7056.54	87.53
03/31/2005	09/30/2005	183	6.0%	0.030536685	7144.07	218.16
09/30/2005	12/31/2005	92	7.0%	0.017798686	7362.23	131.04
12/31/2005	04/17/2006	107	7.0%	0.020730534	7493.27	155.34
					Total Interest:	1375.12



IRS USE ONLY

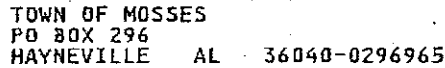
For assistance, call:
1-800-829-0115

RECEIVED
BY [illegible] DATE [illegible]

Notice Number: CP161 *MAH 4/25/06*
Date: April 17, 2006

Taxpayer Identification Number:
63-0815896
Tax Form: 941
Tax Period: September 30, 2001

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|||||



100295

Federal Employment Tax

Our records show you owe \$9,240.59 on your return for the above tax period. A portion of the penalty shown below is because your tax deposits were not made in sufficient amounts by the dates required.

To avoid additional penalty and/or interest, please allow enough mailing time so that we receive your payment by **May 8, 2006**; however, if any of the balance due amount includes unpaid tax, and the unpaid tax you owe is not paid within 10 days of the notice date, an additional 5% federal tax deposit penalty will be charged on the amount of the unpaid tax. Make your check or money order payable to the United States Treasury. Write your taxpayer identification number on your payment and mail it with the stub portion of this notice.

If you think we made a mistake, please call us at the number listed above. When you call, please have your payment information and a copy of your tax return available. This information will help us find any payment you made that we haven't applied.

Tax Statement

Tax on Return	\$4,826.22
Total Credits	\$.00
Amount Previously Refunded to You	\$.00
Underpayment	\$4,826.22
Penalty	\$2,775.06
Interest	\$1,639.31

Amount You Owe	\$9,240.59
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For tax forms, instructions and information visit www.irs.gov. (Access to this site will not provide you with your specific taxpayer account information.)

Penalty and Interest

About Your Notice - The penalty and/or interest charges on your account are explained on the following pages. If you want a more detailed explanation of your penalties and interest, please call the telephone number listed on the top of this notice. You may call your local IRS telephone number if the number shown on your notice is a long-distance call for you. All days mentioned in the paragraphs below are calendar days, unless specifically stated otherwise.

Penalties: \$2,775.06

01 Filing and Paying Late \$1,085.90

IRC sections 6651 (a) (1) and 6651 (a) (2)

We charged a combined penalty because you filed late and didn't pay your tax by the due date of your return.

If you think we should remove or reduce this penalty, see "Removal of Penalties - Reasonable Cause."

Your penalty computation is shown at the end of this notice.

11 Failure to Deposit - Federal Tax Deposits Insufficient or Late and Incomplete Record of Federal Tax Liability \$482.61

IRC section 6656

We charged a penalty because you didn't deposit the correct amounts of tax on time.

Also, your Record of Federal Tax Liability was incomplete or illegible, or the liability amounts you reported didn't equal the net taxes for the tax period. Therefore, we averaged the total tax liability and distributed it equally throughout the tax period. We applied your deposits to the averaged liabilities in the date order we received them. We figured the penalty on any tax not deposited, deposited late, or not deposited in the correct amounts.

If you believe we computed the penalty incorrectly, please send a complete breakdown of your tax liability on Form 4977 (for tax years before 1993), or Form 941 Schedule B (for tax years 1993 and later), or Form 945-A or Form 943-A. If you think we should remove or reduce this penalty, see "Removal of Penalties - Reasonable Cause." Also see Publication 15, Circular E - Employer's Tax Guide or Publication 51, Circular A - Agricultural Employer's Tax Guide, for deposit requirements.

Your penalty computation is shown at the end of this notice.

07 Paying Late \$1,206.55

IRC section 6651 (a) (2)

We charged a penalty because you didn't pay your tax on time. Initially, the penalty is 1/2% of the unpaid tax for each month or part of a month you didn't pay your tax.

If you think we should remove or reduce this penalty, see "Removal of Penalties - Reasonable Cause."

Your penalty computation is shown at the end of this notice.

Removal of Penalties - Reasonable Cause

The law lets us remove or reduce the penalties explained in this notice if you have an acceptable reason. If you believe you have an acceptable reason, you may send us a signed statement explaining your reason. We'll review it and let you know if we accept your explanation as reasonable cause to remove or reduce your penalty. This procedure doesn't apply to interest and, in some cases, we may ask you to pay the tax in full before we reduce or remove the penalty for paying late.

Erroneous Written Advice from IRS

We'll also remove your penalty if:

- you wrote to IRS and asked for advice on a specific issue,
- you gave IRS complete and accurate information,
- IRS wrote back to you and gave you a specific course of action to take or explained what actions not to take,
- you followed our written advice in the manner we outlined, and
- you were penalized for the written advice we gave you.

To have the penalty removed because of erroneous written advice from IRS, you should:

- complete Form 843, Claim for Refund and Request for Abatement,
- request that IRS remove the penalty, and
- send Form 843 to the IRS Service Center where you filed your return for the year you relied on erroneous advice from the IRS.

The three documents you must attach to your Form 843 are:

- a copy of your original request for advice from IRS,
- a copy of the erroneous written advice from IRS, and
- a notice (if any) showing the penalty we charged that you now wish us to remove.

The law allows you to tell the IRS where to apply your deposits within the tax return period with a deposit penalty. You have 90 days from the date of the correspondence you received showing the deposit penalty to contact the IRS if you want to specify where to apply your deposits.

Failure to Deposit

The following table shows the penalty charges on your account. To compute your failure to deposit penalty we used amount due times rate.

Due Date	Pymt Date	Days Late	Pymt Type	Rate	Amt Due	Penalty
08/15/2001	Not Paid			10%	1,608.74	160.87
09/17/2001	Not Paid			10%	1,608.74	160.87
10/15/2001	Not Paid			10%	1,608.74	160.87
					Total Penalty:	482.61

Filing and Paying Late

The following table shows the penalty charges on your account. To compute your filing and paying late penalty we used principal times rate times number of months late.

Date	No. Months	Rate/Month	Principal	Penalty
03/31/2002	05	4.50%	4,826.22	1,085.90
			Total Penalty:	1,085.90

Paying Late

The following table shows the penalty charges on your account. To compute your late paying penalty we used principal times rate times number of months late.

Date	No. Months	Rate/Month	Principal	Penalty
04/30/2006	50	0.50%	4,826.22	1,206.55
			Total Penalty:	1,206.55

Interest

The following table shows the interest charges on your account. To compute your interest we used principal times factor.

From Date	To Date	Days	Rate	Factor	Principal	Interest
10/31/2001	12/31/2001	61	7.0%	0.011766192	5912.12	69.56
12/31/2001	06/30/2002	181	6.0%	0.030197962	5981.58	180.63
06/30/2002	12/31/2002	184	6.0%	0.030706088	6162.31	189.22
12/31/2002	06/30/2003	181	5.0%	0.025102720	6351.53	159.44
06/30/2003	09/30/2003	92	5.0%	0.012681615	6510.97	82.57
09/30/2003	12/31/2003	92	4.0%	0.010132630	6593.54	66.81
12/31/2003	03/31/2004	91	4.0%	0.009994426	6660.35	66.57
03/31/2004	06/30/2004	91	5.0%	0.012508429	6726.92	84.14
06/30/2004	09/30/2004	92	4.0%	0.010104808	6811.06	68.82
09/30/2004	12/31/2004	92	5.0%	0.012646750	6879.88	87.01
12/31/2004	03/31/2005	90	5.0%	0.012404225	6966.89	86.42
03/31/2005	09/30/2005	183	6.0%	0.030536685	7053.31	215.38
09/30/2005	12/31/2005	92	7.0%	0.017798686	7268.69	129.37
12/31/2005	04/17/2006	107	7.0%	0.020730534	7398.06	153.37
					Total Interest:	1639.31

The law also allows the IRS to remove the deposit penalty if: (1) the penalty applies to the first required deposit after a required change to your frequency of deposits, and (2) you file your employment tax returns by the due date.

Interest: \$1,639.31

09 Interest

IRC section 6601

We charge interest when your tax isn't paid on time. Interest is computed from the due date of your return (regardless of extensions) until paid in full or to the date of this notice.

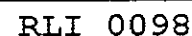
Interest compounds daily except on late or underpaid estimated taxes for individuals or corporations. Interest is also charged on penalties for late filing, over or understating valuations, and substantially understating the tax you owe.

Your interest computation is shown at the end of this notice.

Corporate Interest - We charge additional interest of 2% if, according to our records, you didn't make your corporate tax payment within 30 days after the IRS notified you of the underpayment of tax. This interest begins on the 31st day after we notify you of the underpayment on tax amounts you owe over \$100,000, minus your timely payments and credits.

19 Interest - Additional Interest Charges

If the amount you owe is \$100,000 or more, please make sure that we receive your payment within 10 work days from the date of your notice. If the amount you owe is less than \$100,000, please make sure that we receive your payment within 21 calendar days from the date of your notice. If we don't receive full payment within these time frames, the law requires us to charge interest until you pay the full amount you owe.



Penalty and Interest

About Your Notice - The penalty and/or interest charges on your account are explained on the following pages. If you want a more detailed explanation of your penalties and interest, please call the telephone number listed on the top of this notice. You may call your local IRS telephone number if the number shown on your notice is a long-distance call for you. All days mentioned in the paragraphs below are calendar days, unless specifically stated otherwise.

Penalties: \$3,266.59

01 Filing and Paying Late \$1,278.23

IRC sections 6651 (a) (1) and 6651 (a) (2)

We charged a combined penalty because you filed late and didn't pay your tax by the due date of your return.

If you think we should remove or reduce this penalty, see "Removal of Penalties - Reasonable Cause."

Your penalty computation is shown at the end of this notice.

11 Failure to Deposit - Federal Tax Deposits Insufficient or Late and Incomplete Record of Federal Tax Liability \$568.10

IRC section 6656

We charged a penalty because you didn't deposit the correct amounts of tax on time.

Also, your Record of Federal Tax Liability was incomplete or illegible, or the liability amounts you reported didn't equal the net taxes for the tax period. Therefore, we averaged the total tax liability and distributed it equally throughout the tax period. We applied your deposits to the averaged liabilities in the date order we received them. We figured the penalty on any tax not deposited, deposited late, or not deposited in the correct amounts.

If you believe we computed the penalty incorrectly, please send a complete breakdown of your tax liability on Form 4977 (for tax years before 1993), or Form 941 Schedule B (for tax years 1993 and later), or Form 945-A or Form 943-A. If you think we should remove or reduce this penalty, see "Removal of Penalties - Reasonable Cause." Also see Publication 15, Circular E - Employer's Tax Guide or Publication 51, Circular A - Agricultural Employer's Tax Guide, for deposit requirements.

Your penalty computation is shown at the end of this notice.

07 Paying Late \$1,420.26

IRC section 6651 (a) (2)

We charged a penalty because you didn't pay your tax on time. Initially, the penalty is 1/2% of the unpaid tax for each month or part of a month you didn't pay your tax.

If you think we should remove or reduce this penalty, see "Removal of Penalties - Reasonable Cause."

Your penalty computation is shown at the end of this notice.

Removal of Penalties - Reasonable Cause

The law lets us remove or reduce the penalties explained in this notice if you have an acceptable reason. If you believe you have an acceptable reason, you may send us a signed statement explaining your reason. We'll review it and let you know if we accept your explanation as reasonable cause to remove or reduce your penalty. This procedure doesn't apply to interest and, in some cases, we may ask you to pay the tax in full before we reduce or remove the penalty for paying late.

Erroneous Written Advice from IRS

We'll also remove your penalty if:

- you wrote to IRS and asked for advice on a specific issue,
- you gave IRS complete and accurate information,
- IRS wrote back to you and gave you a specific course of action to take or explained what actions not to take,
- you followed our written advice in the manner we outlined, and
- you were penalized for the written advice we gave you.

To have the penalty removed because of erroneous written advice from IRS, you should:

- complete Form 843, Claim for Refund and Request for Abatement,
- request that IRS remove the penalty, and
- send Form 843 to the IRS Service Center where you filed your return for the year you relied on erroneous advice from the IRS.

The three documents you must attach to your Form 843 are:

- a copy of your original request for advice from IRS,
- a copy of the erroneous written advice from IRS, and
- a notice (if any) showing the penalty we charged that you now wish us to remove.

The law allows you to tell the IRS where to apply your deposits within the tax return period with a deposit penalty. You have 90 days from the date of the correspondence you received showing the deposit penalty to contact the IRS if you want to specify where to apply your deposits.

The law also allows the IRS to remove the deposit penalty if: (1) the penalty applies to the first required deposit after a required change to your frequency of deposits, and (2) you file your employment tax returns by the due date.

Interest: \$2,087.89

09 Interest

IRC section 6601

We charge interest when your tax isn't paid on time. Interest is computed from the due date of your return (regardless of extensions) until paid in full or to the date of this notice.

Interest compounds daily except on late or underpaid estimated taxes for individuals or corporations. Interest is also charged on penalties for late filing, over or understating valuations, and substantially understating the tax you owe.

Your interest computation is shown at the end of this notice.

Corporate Interest - We charge additional interest of 2% if, according to our records, you didn't make your corporate tax payment within 30 days after the IRS notified you of the underpayment of tax. This interest begins on the 31st day after we notify you of the underpayment on tax amounts you owe over \$100,000, minus your timely payments and credits.

19 Interest - Additional Interest Charges

If the amount you owe is \$100,000 or more, please make sure that we receive your payment within 10 work days from the date of your notice. If the amount you owe is less than \$100,000, please make sure that we receive your payment within 21 calendar days from the date of your notice. If we don't receive full payment within these time frames, the law requires us to charge interest until you pay the full amount you owe.

Failure to Deposit

The following table shows the penalty charges on your account. To compute your failure to deposit penalty we used amount due times rate.

Due Date	Pymt Date	Days Late	Pymt Type	Rate	Amt Due	Penalty
05/15/2001	Not Paid			10%	1,893.68	189.37
06/15/2001	Not Paid			10%	1,893.68	189.37
07/16/2001	Not Paid			10%	1,893.68	189.37
Total Penalty:						568.10

Filing and Paying Late

The following table shows the penalty charges on your account. To compute your filing and paying late penalty we used principal times rate times number of months late.

Date	No. Months	Rate/Month	Principal	Penalty
12/31/2001	05	4.50%	5,681.03	1,278.23
Total Penalty:				1,278.23

Paying Late

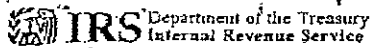
The following table shows the penalty charges on your account. To compute your late paying penalty we used principal times rate times number of months late.

Date	No. Months	Rate/Month	Principal	Penalty
04/30/2006	50	0.50%	5,681.03	1,420.26
Total Penalty:				1,420.26

Interest

The following table shows the interest charges on your account. To compute your interest we used principal times factor.

From Date	To Date	Days	Rate	Factor	Principal	Interest
07/31/2001	12/31/2001	153	7.0%	0.029774300	6959.26	207.21
12/31/2001	06/30/2002	181	6.0%	0.030197962	7166.47	216.41
06/30/2002	12/31/2002	184	6.0%	0.030706088	7382.88	226.70
12/31/2002	06/30/2003	181	5.0%	0.025102720	7609.58	191.02
06/30/2003	09/30/2003	92	5.0%	0.012681615	7800.60	98.92
09/30/2003	12/31/2003	92	4.0%	0.010132630	7899.52	80.04
12/31/2003	03/31/2004	91	4.0%	0.009994426	7979.56	79.75
03/31/2004	06/30/2004	91	5.0%	0.012508429	8059.31	100.81
06/30/2004	09/30/2004	92	4.0%	0.010104808	8160.12	82.46
09/30/2004	12/31/2004	92	5.0%	0.012646750	8242.58	104.24
12/31/2004	03/31/2005	90	5.0%	0.012404225	8346.82	103.54
03/31/2005	09/30/2005	183	6.0%	0.030536685	8450.36	258.05
09/30/2005	12/31/2005	92	7.0%	0.017798686	8708.41	155.00
12/31/2005	04/17/2006	107	7.0%	0.020730534	8863.41	183.74
Total Interest:						2087.89



*EXTRA
copy*

OGDEN UT 84201-0038

In reply refer to: 0447600002
Mar. 23, 2006 LTR 26450 0
63-0815896 200106 01 000
Input Op: 0430259911 01724
BODC: TE

TOWN OF MOSSES
PO BOX 296
HAYNEVILLE AL 36040-0296965



000474

RECEIVED

BY *Y.M.H.* DATE *3/29/06*

*Contacted Mr. Elm 3/29/06
by cell 11:30 am*

TAXPAYER ACCOUNT

Taxpayer Identification Number: 63-0815896
Tax Period(s): June 30, 2001

Form: 941

Dear Taxpayer:

Thank you for your information dated Dec. 19, 2005.

We haven't resolved this matter because we haven't completed all the research necessary for a complete response. We will contact you again within 60 days to let you know what action we are taking.

Unless you have additional information, you don't need to contact us again, or do anything further now on this matter.

If you have any questions, please call us toll free at 1-800-829-0115. If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include this letter with your telephone number and the hours we can reach you entered in the spaces provided below. You may want to keep a copy of this letter for your records.

Your telephone number (____) _____ Hours _____

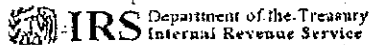
We apologize for any inconvenience we may have caused you, and thank you for your cooperation.

Sincerely yours,

Diane Elm

Diane Elm
Accounts Management I

RLI 0102



OGDEN UT 84201-0038

000474.276503.0002.001 1 MB 0.326 530

|||||



TOWN OF MOSSES
PO BOX 296
HAYNEVILLE AL 36040-0296965

000474

CUT OUT AND RETURN THE VOUCHER AT THE BOTTOM OF THIS PAGE IF YOU ARE MAKING A PAYMENT,
EVEN IF YOU ALSO HAVE AN INQUIRY.

The IRS address must appear in the window.

Use for payments

BODCD-TE

0447600002

Letter Number: LTR26450
Letter Date : 2006-03-23
Tax Period : 200106



630815896

INTERNAL REVENUE SERVICE

TOWN OF MOSSES
PO BOX 296
HAYNEVILLE AL 36040-0296965

OGDEN UT 84201-0038

|||||

630815896 WK TOWN 01 2 200106 670 000000000000

RLI 0103

Penalties: \$634.11**01 Filing and Paying Late \$401.90****IRC sections 6651 (a) (1) and 6651 (a) (2)**

We charged a combined penalty because you filed late and didn't pay your tax by the due date of your return.

If you think we should remove or reduce this penalty, see "Removal of Penalties - Reasonable Cause."

Your penalty computation is shown at the end of this notice.

07 Paying Late \$232.21**IRC section 6651 (a) (2)**

We charged a penalty because you didn't pay your tax on time. Initially, the penalty is 1/2% of the unpaid tax for each month or part of a month you didn't pay your tax.

If you think we should remove or reduce this penalty, see "Removal of Penalties - Reasonable Cause."

Your penalty computation is shown at the end of this notice.

Removal of Penalties - Reasonable Cause

The law lets us remove or reduce the penalties explained in this notice if you have an acceptable reason. If you believe you have an acceptable reason, you may send us a signed statement explaining your reason. We'll review it and let you know if we accept your explanation as reasonable cause to remove or reduce your penalty. This procedure doesn't apply to interest and, in some cases, we may ask you to pay the tax in full before we reduce or remove the penalty for paying late.

Erroneous Written Advice from IRS

We'll also remove your penalty if:

- you wrote to IRS and asked for advice on a specific issue,
- you gave IRS complete and accurate information,
- IRS wrote back to you and gave you a specific course of action to take or explained what actions not to take,
- you followed our written advice in the manner we outlined, and
- you were penalized for the written advice we gave you.

To have the penalty removed because of erroneous written advice from IRS, you should:

- complete Form 843, Claim for Refund and Request for Abatement,
- request that IRS remove the penalty, and
- send Form 843 to the IRS Service Center where you filed your return for the year you relied on erroneous advice from the IRS.

The three documents you must attach to your Form 843 are:

- a copy of your original request for advice from IRS,
- a copy of the erroneous written advice from IRS, and
- a notice (if any) showing the penalty we charged that you now wish us to remove.

Interest: \$274.42**09 Interest****IRC section 6601**

We charge interest when your tax isn't paid on time. Interest is computed from the due date of your return (regardless of extensions) until paid in full or to the date of this notice.

Interest compounds daily except on late or underpaid estimated taxes for individuals or corporations. Interest is also charged on penalties for late filing, over or understating valuations, and substantially understating the tax you owe.

Your interest computation is shown at the end of this notice.

Corporate Interest - We charge additional interest of 2% if, according to our records, you didn't make your corporate tax payment within 30 days after the IRS notified you of the underpayment of tax. This interest begins on the 31st day after we notify you of the underpayment on tax amounts you owe over \$100,000, minus your timely payments and credits.

19 Interest - Additional Interest Charges

If the amount you owe is \$100,000 or more, please make sure that we receive your payment within 10 work days from the date of your notice. If the amount you owe is less than \$100,000, please make sure that we receive your payment within 21 calendar days from the date of your notice. If we don't receive full payment within these time frames, the law requires us to charge interest until you pay the full amount you owe.

Seq. No.: A0055363 CP: 161

TIN: 63-0815896

Form: 941

Tax Period: December 31, 2003

Filing and Paying Late

The following table shows the penalty charges on your account. To compute your filing and paying late penalty we used principal times rate times number of months late.

Date	No. Months	Rate/Month	Principal	Penalty
06/30/2004	05	4.50%	1,786.24	401.90
Total Penalty:				401.90

**Paying Late**

The following table shows the penalty charges on your account. To compute your late paying penalty we used principal times rate times number of months late.

340292

Date	No. Months	Rate/Month	Principal	Penalty
03/31/2006	26	0.50%	1,786.24	232.21
Total Penalty:				232.21

Interest

The following table shows the interest charges on your account. To compute your interest we used principal times factor.

From Date	To Date	Days	Rate	Factor	Principal	Interest
01/31/2004	03/31/2004	60	4.0%	0.006578563	2188.14	14.39
03/31/2004	06/30/2004	91	5.0%	0.012508429	2202.53	27.55
06/30/2004	09/30/2004	92	4.0%	0.010104808	2230.08	22.53
09/30/2004	12/31/2004	92	5.0%	0.012646750	2252.61	28.49
12/31/2004	03/31/2005	90	5.0%	0.012404225	2281.10	28.30
03/31/2005	09/30/2005	183	6.0%	0.030536685	2309.40	70.52
09/30/2005	12/31/2005	92	7.0%	0.017798686	2379.92	42.36
12/31/2005	03/27/2006	86	7.0%	0.016628306	2422.28	40.28
Total Interest:						274.42

CUT HERE

Return this voucher with your payment or correspondence.

Your Telephone Number: _____ Best Time to Call: _____ AM _____ PM

Amount you owe: \$2,694.77

* You will avoid additional penalties and/or interest if we receive your full payment by April 17, 2006

☐ **Amount enclosed: \$ _____**

* Make payable to United States Treasury
* Write Taxpayer Identification Number, tax period and tax form number on payment

☐ **Correspondence enclosed**

TE 200611 01070919 29141-056-21215-6
161 Internal Revenue Service
OGDEN, UT 84201-0039

TOWN OF MOSSES
PO BOX 296
HAYNEVILLE AL 36040-0296965



630815896 WK TOWN 01 2 200312 670 00000269477

Page 3

RLI 0106



Department of the Treasury
Internal Revenue Service
OGDEN, UT 84201-0039

RECEIVED
BY *M.H.* DATE *3/24/00*
E/C - Council

For assistance, call:
1-800-829-0115.

Notice Number: CP161
Date: March 27, 2006

Taxpayer Identification Number:
63-0815896
Tax Form: 941
Tax Period: March 31, 2003

040293.275839.0202.006 2 AB 0.554 1120



TOWN OF MOSSES
PO BOX 296
HAYNEVILLE AL 36040-0296965

040293

Request for Payment

Federal Employment Tax

Our records show you owe \$4,619.67 on your return for the above tax period. A portion of the penalty shown below is because your tax deposits were not made in sufficient amounts by the dates required.

To avoid additional penalty and/or interest, please allow enough mailing time so that we receive your payment by **April 17, 2006**; however, if any of the balance due amount includes unpaid tax, and the unpaid tax you owe is not paid within 10 days of the notice date, an additional 5% federal tax deposit penalty will be charged on the amount of the unpaid tax. Make your check or money order payable to the United States Treasury. Write your taxpayer identification number on your payment and mail it with the stub portion of this notice.

If you think we made a mistake, please call us at the number listed above. When you call, please have your payment information and a copy of your tax return available. This information will help us find any payment you made that we haven't applied.

Tax Statement

Tax on Return	\$2,714.39
Total Credits	\$.00
Amount Previously Refunded to You	\$.00
Underpayment	\$2,714.39
Penalty	\$1,357.20
Interest	\$548.08
Amount You Owe	\$4,619.67

For tax forms, instructions and information visit www.irs.gov. (Access to this site will not provide you with your specific taxpayer account information.)

Penalty and Interest

About Your Notice - The penalty and/or interest charges on your account are explained on the following pages. If you want a more detailed explanation of your penalties and interest, please call the telephone number listed on the top of this notice. You may call your local IRS telephone number if the number shown on your notice is a long-distance call for you. All days mentioned in the paragraphs below are calendar days, unless specifically stated otherwise.

Penalties: \$1,357.20

61 Filing and Paying Late \$610.74

IRC sections 6651 (a) (1) and 6651 (a) (2)

We charged a combined penalty because you filed late and didn't pay your tax by the due date of your return.

If you think we should remove or reduce this penalty, see "Removal of Penalties - Reasonable Cause."

Your penalty computation is shown at the end of this notice.

11 Failure to Deposit - Federal Tax Deposits Insufficient or Late and Incomplete Record of Federal Tax Liability \$271.44

IRC section 6656

We charged a penalty because you didn't deposit the correct amounts of tax on time.

Also, your Record of Federal Tax Liability was incomplete or illegible, or the liability amounts you reported didn't equal the net taxes for the tax period. Therefore, we averaged the total tax liability and distributed it equally throughout the tax period. We applied your deposits to the averaged liabilities in the date order we received them. We figured the penalty on any tax not deposited, deposited late, or not deposited in the correct amounts.

If you believe we computed the penalty incorrectly, please send a complete breakdown of your tax liability on Form 4977 (for tax years before 1993), or Form 941 Schedule B (for tax years 1993 and later), or Form 945-A or Form 943-A. If you think we should remove or reduce this penalty, see "Removal of Penalties - Reasonable Cause." Also see Publication 15, Circular E - Employer's Tax Guide or Publication 51, Circular A - Agricultural Employer's Tax Guide, for deposit requirements.

Your penalty computation is shown at the end of this notice.

07 Paying Late \$475.02

IRC section 6651 (a) (2)

We charged a penalty because you didn't pay your tax on time. Initially, the penalty is 1/2% of the unpaid tax for each month or part of a month you didn't pay your tax.

If you think we should remove or reduce this penalty, see "Removal of Penalties - Reasonable Cause."

Your penalty computation is shown at the end of this notice.

Removal of Penalties - Reasonable Cause

The law lets us remove or reduce the penalties explained in this notice if you have an acceptable reason. If you believe you have an acceptable reason, you may send us a signed statement explaining your reason. We'll review it and let you know if we accept your explanation as reasonable cause to remove or reduce your penalty. This procedure doesn't apply to interest and, in some cases, we may ask you to pay the tax in full before we reduce or remove the penalty for paying late.

Erroneous Written Advice from IRS

We'll also remove your penalty if:

- you wrote to IRS and asked for advice on a specific issue,
- you gave IRS complete and accurate information,
- IRS wrote back to you and gave you a specific course of action to take or explained what actions not to take,
- you followed our written advice in the manner we outlined, and
- you were penalized for the written advice we gave you.

To have the penalty removed because of erroneous written advice from IRS, you should:

- complete Form 843, Claim for Refund and Request for Abatement,
- request that IRS remove the penalty, and
- send Form 843 to the IRS Service Center where you filed your return for the year you relied on erroneous advice from the IRS.

The three documents you must attach to your Form 843 are:

- a copy of your original request for advice from IRS,
- a copy of the erroneous written advice from IRS, and
- a notice (if any) showing the penalty we charged that you now wish us to remove.

The law allows you to tell the IRS where to apply your deposits within the tax return period with a deposit penalty. You have 90 days from the date of the correspondence you received showing the deposit penalty to contact the IRS if you want to specify where to apply your deposits.

Failure to Deposit

The following table shows the penalty charges on your account. To compute your failure to deposit penalty we used amount due times rate.

Due Date	Pymt Date	Days Late	Pymt Type	Rate	Amt Due	Penalty
02/18/2003	Not Paid			10%	904.80	90.48
03/17/2003	Not Paid			10%	904.80	90.48
04/15/2003	Not Paid			10%	904.80	90.48
Total Penalty:						271.44

Filing and Paying Late

The following table shows the penalty charges on your account. To compute your filing and paying late penalty we used principal times rate times number of months late.

Date	No. Months	Rate/Month	Principal	Penalty
09/30/2003	05	4.50%	2,714.39	610.74
Total Penalty:				610.74

Paying Late

The following table shows the penalty charges on your account. To compute your late paying penalty we used principal times rate times number of months late.

Date	No. Months	Rate/Month	Principal	Penalty
03/31/2006	35	0.50%	2,714.39	475.02
Total Penalty:				475.02

Interest

The following table shows the interest charges on your account. To compute your interest we used principal times factor.

From Date	To Date	Days	Rate	Factor	Principal	Interest
04/30/2003	06/30/2003	61	5.0%	0.008390597	3325.13	27.90
06/30/2003	09/30/2003	92	5.0%	0.012681615	3353.03	42.52
09/30/2003	12/31/2003	92	4.0%	0.010132630	3395.55	34.41
12/31/2003	03/31/2004	91	4.0%	0.009994426	3429.96	34.28
03/31/2004	06/30/2004	91	5.0%	0.012508429	3464.24	43.33
06/30/2004	09/30/2004	92	4.0%	0.010104808	3507.57	35.44
09/30/2004	12/31/2004	92	5.0%	0.012646750	3543.01	44.81
12/31/2004	03/31/2005	90	5.0%	0.012404225	3587.82	44.50
03/31/2005	09/30/2005	183	6.0%	0.030536685	3632.32	110.92
09/30/2005	12/31/2005	92	7.0%	0.017798686	3743.24	66.62
12/31/2005	03/27/2006	86	7.0%	0.016628306	3809.86	63.35
Total Interest:						548.08

The law also allows the IRS to remove the deposit penalty if: (1) the penalty applies to the first required deposit after a required change to your frequency of deposits, and (2) you file your employment tax returns by the due date.

Interest: \$548.08

09 Interest

IRC section 6601

We charge interest when your tax isn't paid on time. Interest is computed from the due date of your return (regardless of extensions) until paid in full or to the date of this notice.

Interest compounds daily except on late or underpaid estimated taxes for individuals or corporations. Interest is also charged on penalties for late filing, over or understating valuations, and substantially understating the tax you owe.

Your interest computation is shown at the end of this notice.

Corporate Interest - We charge additional interest of 3% if, according to our records, you didn't make your corporate tax payment within 30 days after the IRS notified you of the underpayment of tax. This interest begins on the 31st day after we notify you of the underpayment on tax amounts you owe over \$100,000, minus your timely payments and credits.

19 Interest - Additional Interest Charges

If the amount you owe is \$100,000 or more, please make sure that we receive your payment within 10 work days from the date of your notice. If the amount you owe is less than \$100,000, please make sure that we receive your payment within 21 calendar days from the date of your notice. If we don't receive full payment within these time frames, the law requires us to charge interest until you pay the full amount you owe.

Seq. No. 1011527

CP: 101

TIN: 63-0815896

Form: 941

Tax Period: March 31, 2003



040293

 CUT HERE

Return this voucher with your payment or correspondence.

Your Telephone Number:

Best Time to Call:

() _____ AM _____ PM

Amount you owe: \$4,619.67

- You will avoid additional penalties and/or interest if we receive your full payment by April 17, 2006

☐ **Amount enclosed: \$ _____**

- Make payable to United States Treasury
- Write Taxpayer Identification Number, tax period and tax form number on payment

☐ **Correspondence enclosed**

TE 200611 0111070919 29141-056-21218-6

161 Internal Revenue Service
OGDEN, UT 84201-0039TOWN OF MOSSES
PO BOX 296
HAYNEVILLE AL 36040-0296965

630815896 WK TOWN 01 2 200303 670 00000461967

RLI 0111

29141-056-21216-6 630315896 161
TE F



Department of the Treasury
Internal Revenue Service
OGDEN, UT 84201-0039

For assistance, call:
1-800-829-0115

RECEIVED
BY _____ DATE _____

RECEIVED

BY M.H. DATE 3/29/01
CC - Council

040295.275839.0202.006 2 AB 0.554 1120
|||||

Notice Number: CP161
Date: March 27, 2006

Taxpayer Identification Number:
63-0815896
Tax Form: 941
Tax Period: September 30, 2003



TOWN OF MOSSES
PO BOX 296
HAYNEVILLE AL 36040-0296965

040295

Request for Payment

Federal Employment Tax

Our records show you owe \$4,444.78 on your return for the above tax period. A portion of the penalty shown below is because your tax deposits were not made in sufficient amounts by the dates required.

To avoid additional penalty and/or interest, please allow enough mailing time so that we receive your payment by April 17, 2006; however, if any of the balance due amount includes unpaid tax, and the unpaid tax you owe is not paid within 10 days of the notice date, an additional 5% federal tax deposit penalty will be charged on the amount of the unpaid tax. Make your check or money order payable to the United States Treasury. Write your taxpayer identification number on your payment and mail it with the stub portion of this notice.

If you think we made a mistake, please call us at the number listed above. When you call, please have your payment information and a copy of your tax return available. This information will help us find any payment you made that we haven't applied.

Tax Statement

Tax on Return	\$2,714.24
Total Credits	\$.00
Amount Previously Refunded to You	\$.00
Underpayment	\$2,714.24
Penalty	\$1,275.67
Interest	\$454.87
Amount You Owe	\$4,444.78

For tax forms, instructions and information visit www.irs.gov. (Access to this site will not provide you with your specific taxpayer account information.)

Penalty and Interest

About Your Notice - The penalty and/or interest charges on your account are explained on the following pages. If you want a more detailed explanation of your penalties and interest, please call the telephone number listed on the top of this notice. You may call your local IRS telephone number if the number shown on your notice is a long-distance call for you. All days mentioned in the paragraphs below are calendar days, unless specifically stated otherwise.

Penalties: \$1,275.67

01 Filing and Paying Late \$610.70

IRC sections 6651 (a) (1) and 6651 (a) (2)

We charged a combined penalty because you filed late and didn't pay your tax by the due date of your return.

If you think we should remove or reduce this penalty, see "Removal of Penalties - Reasonable Cause."

Your penalty computation is shown at the end of this notice.

11 Failure to Deposit - Federal Tax Deposits Insufficient or Late and Incomplete Record of Federal Tax Liability \$271.41

IRC section 6656

We charged a penalty because you didn't deposit the correct amounts of tax on time.

Also, your Record of Federal Tax Liability was incomplete or illegible, or the liability amounts you reported didn't equal the net taxes for the tax period. Therefore, we averaged the total tax liability and distributed it equally throughout the tax period. We applied your deposits to the averaged liabilities in the date order we received them. We figured the penalty on any tax not deposited, deposited late, or not deposited in the correct amounts.

If you believe we computed the penalty incorrectly, please send a complete breakdown of your tax liability on Form 4977 (for tax years before 1993), or Form 941 Schedule B (for tax years 1993 and later), or Form 945-A or Form 943-A. If you think we should remove or reduce this penalty, see "Removal of Penalties - Reasonable Cause." Also see Publication 15, Circular E - Employer's Tax Guide or Publication 51, Circular A - Agricultural Employer's Tax Guide, for deposit requirements.

Your penalty computation is shown at the end of this notice.

07 Paying Late \$393.56

IRC section 6651 (a) (2)

We charged a penalty because you didn't pay your tax on time. Initially, the penalty is 1/2% of the unpaid tax for each month or part of a month you didn't pay your tax.

If you think we should remove or reduce this penalty, see "Removal of Penalties - Reasonable Cause."

Your penalty computation is shown at the end of this notice.

Removal of Penalties - Reasonable Cause

The law lets us remove or reduce the penalties explained in this notice if you have an acceptable reason. If you believe you have an acceptable reason, you may send us a signed statement explaining your reason. We'll review it and let you know if we accept your explanation as reasonable cause to remove or reduce your penalty. This procedure doesn't apply to interest and, in some cases, we may ask you to pay the tax in full before we reduce or remove the penalty for paying late.

Erroneous Written Advice from IRS

We'll also remove your penalty if:

- you wrote to IRS and asked for advice on a specific issue,
- you gave IRS complete and accurate information,
- IRS wrote back to you and gave you a specific course of action to take or explained what actions not to take,
- you followed our written advice in the manner we outlined, and
- you were penalized for the written advice we gave you.

To have the penalty removed because of erroneous written advice from IRS, you should:

- complete Form 843, Claim for Refund and Request for Abatement,
- request that IRS remove the penalty, and
- send Form 843 to the IRS Service Center where you filed your return for the year you relied on erroneous advice from the IRS.

The three documents you must attach to your Form 843 are:

- a copy of your original request for advice from IRS,
- a copy of the erroneous written advice from IRS, and
- a notice (if any) showing the penalty we charged that you now wish us to remove.

The law allows you to tell the IRS where to apply your deposits within the tax return period with a deposit penalty. You have 90 days from the date of the correspondence you received showing the deposit penalty to contact the IRS if you want to specify where to apply your deposits.

Failure to Deposit

The following table shows the penalty charges on your account. To compute your failure to deposit penalty we used amount due times rate.

Due Date	Pymt Date	Days Late	Pymt Type	Rate	Amt Due	Penalty
08/15/2003	Not Paid			10%	904.75	90.47
09/15/2003	Not Paid			10%	904.75	90.47
10/15/2003	Not Paid			10%	904.75	90.47
Total Penalty:						271.41

Filing and Paying Late

The following table shows the penalty charges on your account. To compute your filing and paying late penalty we used principal times rate times number of months late.

Date	No. Months	Rate/Month	Principal	Penalty
03/31/2004	05	4.50%	2,714.24	610.70
Total Penalty:				610.70

Paying Late

The following table shows the penalty charges on your account. To compute your late paying penalty we used principal times rate times number of months late.

Date	No. Months	Rate/Month	Principal	Penalty
03/31/2006	29	0.50%	2,714.24	393.56
Total Penalty:				393.56

Interest

The following table shows the interest charges on your account. To compute your interest we used principal times factor.

From Date	To Date	Days	Rate	Factor	Principal	Interest
10/31/2003	12/31/2003	61	4.0%	0.006706957	3324.94	22.30
12/31/2003	03/31/2004	91	4.0%	0.009994426	3347.24	33.45
03/31/2004	06/30/2004	91	5.0%	0.012508429	3380.69	42.29
06/30/2004	09/30/2004	92	4.0%	0.010104808	3422.98	34.59
09/30/2004	12/31/2004	92	5.0%	0.012646750	3457.57	43.73
12/31/2004	03/31/2005	90	5.0%	0.012404225	3501.30	43.43
03/31/2005	09/30/2005	183	6.0%	0.030536685	3544.73	108.24
09/30/2005	12/31/2005	92	7.0%	0.017798686	3652.97	65.02
12/31/2005	03/27/2006	86	7.0%	0.016628306	3717.99	61.82
Total Interest:						454.87

Seq. No.: A0115225 CP: 161

TIN: 63-0815896 Form: 941

Tax Period: September 30, 2003

The law also allows the IRS to remove the deposit penalty if: (1) the penalty applies to the first required deposit after a required change to your frequency of deposits, and (2) you file your employment tax returns by the due date.

Interest: \$454.87**09 Interest****IRC section 6601**

We charge interest when your tax isn't paid on time. Interest is computed from the due date of your return (regardless of extensions) until paid in full or to the date of this notice.

Interest compounds daily except on late or underpaid estimated taxes for individuals or corporations. Interest is also charged on penalties for late filing, over or understating valuations, and substantially understating the tax you owe.

Your interest computation is shown at the end of this notice.

Corporate Interest - We charge additional interest of 2% if, according to our records, you didn't make your corporate tax payment within 30 days after the IRS notified you of the underpayment of tax. This interest begins on the 31st day after we notify you of the underpayment on tax amounts you owe over \$100,000, minus your timely payments and credits.

19 Interest - Additional Interest Charges

If the amount you owe is \$100,000 or more, please make sure that we receive your payment within 10 work days from the date of your notice. If the amount you owe is less than \$100,000, please make sure that we receive your payment within 21 calendar days from the date of your notice. If we don't receive full payment within these time frames, the law requires us to charge interest until you pay the full amount you owe.

Seq. No.: A0115225 CP: 161

TIN: 63-0815896

Form: 941

Tax Period: September 30, 2003



040295

CUT HERE

Return this voucher with your payment or correspondence.

Your Telephone Number:

Best Time to Call:

() _____

_____ AM _____ PM

Amount you owe: \$4,444.78

- You will avoid additional penalties and/or interest if we receive your full payment by April 17, 2006

☐ **Amount enclosed: \$ _____**

- Make payable to United States Treasury
- Write Taxpayer Identification Number, tax period and tax form number on payment

☐ **Correspondence enclosed**

TE 200611 0111070919 29141-056-21216-6

161 Internal Revenue Service
OGDEN, UT 84201-0039TOWN OF MOSSES
PO BOX 296
HAYNEVILLE AL 36040-0296965

630815896 WK TOWN 01 2 200309 670 00000444478

RLI 0116

29141-056-21217-6 630815896 161
TE F



Department of the Treasury
Internal Revenue Service
OGDEN, UT 84201-0039

RECEIVED

BY Y.M.H. DATE 3/29/06
CC: Council

For assistance, call:
1-800-829-0115

Notice Number: CP161
Date: March 27, 2006

Taxpayer Identification Number:
63-0815896
Tax Form: 941
Tax Period: June 30, 2003

040294.275839.0202.006 2 AH 0.554 1120
|||||



TOWN OF MOSSES
PO BOX 296
HAYNEVILLE AL 36040-0296965

040294

Request for Payment

Federal Employment Tax

Our records show you owe \$4,348.80 on your return for the above tax period. A portion of the penalty shown below is because your tax deposits were not made in sufficient amounts by the dates required.

To avoid additional penalty and/or interest, please allow enough mailing time so that we receive your payment by April 17, 2006; however, if any of the balance due amount includes unpaid tax, and the unpaid tax you owe is not paid within 10 days of the notice date, an additional 5% federal tax deposit penalty will be charged on the amount of the unpaid tax. Make your check or money order payable to the United States Treasury. Write your taxpayer identification number on your payment and mail it with the stub portion of this notice.

If you think we made a mistake, please call us at the number listed above. When you call, please have your payment information and a copy of your tax return available. This information will help us find any payment you made that we haven't applied.

Tax Statement

Tax on Return	\$2,605.57
Total Credits	\$.00
Amount Previously Refunded to You	\$.00
Underpayment	\$2,605.57
Penalty	\$1,263.69
Interest	\$479.54
Amount You Owe	\$4,348.80

For tax forms, instructions and information visit www.irs.gov. (Access to this site will not provide you with your specific taxpayer account information.)

Penalty and Interest

About Your Notice - The penalty and/or interest charges on your account are explained on the following pages. If you want a more detailed explanation of your penalties and interest, please call the telephone number listed on the top of this notice. You may call your local IRS telephone number if the number shown on your notice is a long-distance call for you. All days mentioned in the paragraphs below are calendar days, unless specifically stated otherwise.

Penalties: \$1,263.69

01 Filing and Paying Late \$586.25

IRC sections 6651 (a) (1) and 6651 (a) (2)

We charged a combined penalty because you filed late and didn't pay your tax by the due date of your return.

If you think we should remove or reduce this penalty, see "Removal of Penalties - Reasonable Cause."

Your penalty computation is shown at the end of this notice.

11 Failure to Deposit - Federal Tax Deposits Insufficient or Late and Incomplete Record of Federal Tax Liability \$260.55

IRC section 6656

We charged a penalty because you didn't deposit the correct amounts of tax on time.

Also, your Record of Federal Tax Liability was incomplete or illegible, or the liability amounts you reported didn't equal the net taxes for the tax period. Therefore, we averaged the total tax liability and distributed it equally throughout the tax period. We applied your deposits to the averaged liabilities in the date order we received them. We figured the penalty on any tax not deposited, deposited late, or not deposited in the correct amounts.

If you believe we computed the penalty incorrectly, please send a complete breakdown of your tax liability on Form 4977 (for tax years before 1993), or Form 941 Schedule B (for tax years 1993 and later), or Form 943-A or Form 943-A. If you think we should remove or reduce this penalty, see "Removal of Penalties - Reasonable Cause." Also see Publication 15, Circular E - Employer's Tax Guide or Publication 51, Circular A - Agricultural Employer's Tax Guide, for deposit requirements.

Your penalty computation is shown at the end of this notice.

07 Paying Late \$415.89

IRC section 6651 (a) (2)

We charged a penalty because you didn't pay your tax on time. Initially, the penalty is 1/2% of the unpaid tax for each month or part of a month you didn't pay your tax.

If you think we should remove or reduce this penalty, see "Removal of Penalties - Reasonable Cause."

Your penalty computation is shown at the end of this notice.

Removal of Penalties - Reasonable Cause

The law lets us remove or reduce the penalties explained in this notice if you have an acceptable reason. If you believe you have an acceptable reason, you may send us a signed statement explaining your reason. We'll review it and let you know if we accept your explanation as reasonable cause to remove or reduce your penalty. This procedure doesn't apply to interest and, in some cases, we may ask you to pay the tax in full before we reduce or remove the penalty for paying late.

Erroneous Written Advice from IRS

We'll also remove your penalty if:

- you wrote to IRS and asked for advice on a specific issue,
- you gave IRS complete and accurate information,
- IRS wrote back to you and gave you a specific course of action to take or explained what actions not to take,
- you followed our written advice in the manner we outlined, and
- you were penalized for the written advice we gave you.

To have the penalty removed because of erroneous written advice from IRS, you should:

- complete Form 843, Claim for Refund and Request for Abatement,
- request that IRS remove the penalty, and
- send Form 843 to the IRS Service Center where you filed your return for the year you relied on erroneous advice from the IRS.

The three documents you must attach to your Form 843 are:

- a copy of your original request for advice from IRS,
- a copy of the erroneous written advice from IRS, and
- a notice (if any) showing the penalty we charged that you now wish us to remove.

The law allows you to tell the IRS where to apply your deposits within the tax return period with a deposit penalty. You have 90 days from the date of the correspondence you received showing the deposit penalty to contact the IRS if you want to specify where to apply your deposits.

Failure to Deposit

The following table shows the penalty charges on your account. To compute your failure to deposit penalty we used amount due times rate.

Due Date	Pymt Date	Days Late	Pymt Type	Rate	Amt Due	Penalty
05/15/2003	Not Paid			10%	868.52	86.85
06/16/2003	Not Paid			10%	868.52	86.85
07/15/2003	Not Paid			10%	868.52	86.85
Total Penalty:						260.55

Filing and Paying Late

The following table shows the penalty charges on your account. To compute your filing and paying late penalty we used principal times rate times number of months late.

Date	No. Months	Rate/Month	Principal	Penalty
12/31/2003	05	4.50%	2,605.57	586.25
Total Penalty:				586.25

Paying Late

The following table shows the penalty charges on your account. To compute your late paying penalty we used principal times rate times number of months late.

Date	No. Months	Rate/Month	Principal	Penalty
03/31/2006	32	0.50%	2,605.57	416.89
Total Penalty:				416.89

Interest

The following table shows the interest charges on your account. To compute your interest we used principal times factor.

From Date	To Date	Days	Rate	Factor	Principal	Interest
07/31/2003	09/30/2003	61	5.0%	0.008390597	3191.82	26.78
09/30/2003	12/31/2003	92	4.0%	0.010132630	3218.60	32.61
12/31/2003	03/31/2004	91	4.0%	0.009994426	3251.21	32.49
03/31/2004	06/30/2004	91	5.0%	0.012508429	3283.70	41.07
06/30/2004	09/30/2004	92	4.0%	0.010104808	3324.77	33.60
09/30/2004	12/31/2004	92	5.0%	0.012646750	3358.37	42.47
12/31/2004	03/31/2005	90	5.0%	0.012404225	3400.84	42.18
03/31/2005	09/30/2005	183	6.0%	0.030536685	3443.02	105.14
09/30/2005	12/31/2005	92	7.0%	0.017798686	3548.16	63.15
12/31/2005	03/27/2006	86	7.0%	0.016628306	3611.31	60.05
Total Interest:						479.54

Seq. No.: A0115226 CP: 161

TIN: 63-0815896 Form: 941

Tax Period: June 30, 2003

The law also allows the IRS to remove the deposit penalty if: (1) the penalty applies to the first required deposit after a required change to your frequency of deposits, and (2) you file your employment tax returns by the due date.

Interest: \$479.54**09 Interest****IRC section 6601**

We charge interest when your tax isn't paid on time. Interest is computed from the due date of your return (regardless of extensions) until paid in full or to the date of this notice.

Interest compounds daily except on late or underpaid estimated taxes for individuals or corporations. Interest is also charged on penalties for late filing, over or understating valuations, and substantially understating the tax you owe.

Your interest computation is shown at the end of this notice.

Corporate Interest - We charge additional interest of 2% if, according to our records, you didn't make your corporate tax payment within 30 days after the IRS notified you of the underpayment of tax. This interest begins on the 31st day after we notify you of the underpayment on tax amounts you owe over \$100,000, minus your timely payments and credits.

19 Interest - Additional Interest Charges

If the amount you owe is \$100,000 or more, please make sure that we receive your payment within 10 work days from the date of your notice. If the amount you owe is less than \$100,000, please make sure that we receive your payment within 21 calendar days from the date of your notice. If we don't receive full payment within these time frames, the law requires us to charge interest until you pay the full amount you owe.


Seq. No.: A0115226 CP: 161

TIN: 63-0815896 Form: 941

Tax Period: June 30, 2003



340294

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Return this voucher with your payment or correspondence.

Your Telephone Number: Best Time to Call:
() - - - - - AM - - - - - PM**Amount you owe: \$4,348.80**

• You will avoid additional penalties and/or interest if we receive your full payment by April 17, 2006

☐ **Amount enclosed: \$** - - - - -• Make payable to United States Treasury
• Write Taxpayer Identification Number, tax period and tax form number on payment☐ **Correspondence enclosed**

TE 200611 0111070919 29141-056-21217-6

161 Internal Revenue Service
OGDEN, UT 84201-0039TOWN OF MOSSES
PO BOX 296
HAYNEVILLE AL 36040-0296965

630815896 WK TOWN 01 2 200306 670 00000434880

Department of the Treasury
Internal Revenue Service

PO BOX 69

MEMPHIS TN 38101-0069

In reply refer to: 0366103065

Mar. 31, 2006 LTR 854C E0

63-0815896 200312 01 000

01939

BODC: TE

TOWN OF MOSSES

PO BOX 296

HAYNEVILLE AL 36040-0296965

RECEIVED

BY M.H. DATE 4/6/06

cc: To The
Council
Mr. Elam

SCANNED JUN 15 '06

010394

Taxpayer Identification Number: 63-0815896

Tax Period(s): Dec. 31, 2003

Form: 941

Kind of Penalty: FAILURE TO FILE
FAILURE TO PAY

Dear Taxpayer:

Thank you for the inquiry dated Dec. 19, 2005.

We are sorry, but the information submitted does not establish reasonable cause or show due diligence. Therefore, we must deny your request for penalty adjustment.

If you want to appeal or give us more information, the following will be helpful.

APPEALS PROCEDURES

If you have additional information and want your case to receive further consideration by an Appeals Officer, please provide a brief written statement of the disputed issues to the Service Center Appeals Coordinator. It should include:

1. Your name and address;
2. Your social security number or employer identification number;
3. A statement that you want to appeal the findings;
4. A statement of facts supporting your position on the issues you are appealing,
5. If possible, a statement outlining the law or other authority on which you rely.
6. A copy of this letter.

The statement of facts, under 4 above, should be detailed and complete, including specific dates, names, amounts, and locations. It must be declared true under penalties of perjury. You may do this by adding to your statement the following signed declaration:

0366103065
Mar. 31, 2006 LTR 854C E0
63-0815896 200312 01 000
01940

TOWN OF MOSSES
PO BOX 296
HAYNEVILLE AL 36040-0296965

"Under penalties of perjury, I declare that the facts presented in my written protest, which are set out in the accompanying statement of facts, schedules, and other statements are, to the best of my knowledge and belief, true, correct, and complete."

If your authorized representative sends us the protest for you, he or she may substitute a declaration stating that he or she prepared the statement and accompanying documents and whether he or she knows that the statement and accompanying documents are true and correct.

Please send your response to:

Internal Revenue Service
Service Center Penalty Appeals Coordinator
Attn: Linda Sims
P.O. Box 255 TPR
Memphis TN 38101-0255

The Service Center Appeals Coordinator will review your appeal information to determine whether the penalty should be removed or reduced. If your appeal can't be resolved immediately with the additional information, the coordinator will send your written statement to the Appeals Office serving your district.

REPRESENTATION

An attorney, certified public accountant, or person enrolled to practice before the Internal Revenue Service may represent you. To have someone represent you, attach a Form 2848, Power of Attorney and Declaration of Representative, (or similar written authorization) to your written statement.

Forms, instructions, and Treasury Department Circular 230, Regulations Governing the Practice of Attorneys, Certified Public Accountants, and Enrolled Agents Before the Internal Revenue Service, are available from any Internal Revenue Service office.

OTHER INFORMATION

If taxes are overdue on your account, you will continue to receive bills even if you appeal the penalty. If you decide to appeal, you may pay the penalty to avoid further interest charges on the penalty amount. If you appeal the penalty and the Appeals Officer determines that you are not required to pay it, we will adjust your account and send you a refund.

0366103065
Mar. 31, 2006 LTR 854C E0
63-0815896 200312 01 000
01941

TOWN OF MOSSES
PO BOX 296
HAYNEVILLE AL 36040-0296965

RECEIVED

BY *M.H.* DATE *4/6/06*

C.C. Myers
Contract
T.M. Egan

10394

If you don't appeal, you may file a claim for refund after you pay the penalty. If you want to take your case to court immediately, you should request in writing that your claim for refund be immediately rejected. Then you will be issued a notice of disallowance. You have two years from the date of the notice of disallowance to bring suit in the United States District Court having jurisdiction or in the United States Claims Court.

If you have any questions, please call us toll free at 1-800-829-0115.

If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you. Keep a copy of this letter for your records.

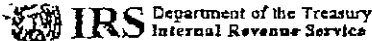
Telephone Number () _____ Hours _____

Sincerely yours,

Henry Slaughter

Henry Slaughter
Manager, Collection Operations

Enclosures:
Copy of this letter
Envelope



Memphis TN 38101-0309

In reply refer to: 0366021294
Feb. 21, 2006 LTR 2645C L0
63-0815896 200312 01 000
Input Op: 0309960063 01027
BODC: NOBOD

TOWN OF MOSSES
PO BOX 296
HAYNEVILLE AL 36040

RECEIVED

BY *9M#* DATE *2/27/06*

001694

Taxpayer Identification Number: 63-0815896
Tax Period(s): Dec. 31, 2003

Form: 941

Dear Taxpayer:

Thank you for your correspondence received Feb. 16, 2006.

We have not resolved this matter because we haven't completed all the processing necessary for a complete response. However, we will contact you again within 45 days with our reply. You don't need to do anything further now on this matter.

We've delayed sending you further notices while we research this matter. If you receive or have received additional notices about this account, please disregard them.

If you have any questions, please call us toll free at 1-800-829-8374.

If you prefer, you may write to us at the address shown at the top of the first page of this letter.

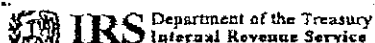
Whenever you write, please include this letter with your telephone number and the hours we can reach you entered in the spaces provided below. You may want to keep a copy of this letter for your records.

Your telephone number () _____ Hours _____

We apologize for any inconvenience we may have caused you, and thank you for your cooperation.

Sincerely yours,

Henry Slaughter
Manager, Collection Operations



Memphis TN 38101-0309

001694.229047,0006.001 1 MB 0.326 532



TOWN OF MOSSES
PO BOX 296
HAYNEVILLE AL 36040

001694

CUT OUT AND RETURN THE VOUCHER IMMEDIATELY BELOW IF YOU ONLY HAVE AN INQUIRY.
DO NOT USE IF YOU ARE MAKING A PAYMENT.

CUT OUT AND RETURN THE VOUCHER AT THE BOTTOM OF THIS PAGE IF YOU ARE MAKING A PAYMENT,
EVEN IF YOU ALSO HAVE AN INQUIRY.

The IRS address must appear in the window.

0366021294

BODCD-NOBOD

Use for inquiries only

Letter Number: LTR2645C
Letter Date: 2006-02-21
Tax Period: 200312



630815896

INTERNAL REVENUE SERVICE

Memphis TN 38101-0309

TOWN OF MOSSES
PO BOX 296
HAYNEVILLE AL 36040

630815896 WK TOWN 01 2 200312 670 00000000000

The IRS address must appear in the window.

0366021294

BODCD-NOBOD

Use for payments

Letter Number: LTR2645C
Letter Date: 2006-02-21
Tax Period: 200312



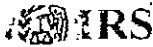
630815896

INTERNAL REVENUE SERVICE

CINCINNATI OH 45999-0150

TOWN OF MOSSES
PO BOX 296
HAYNEVILLE AL 36040

630815896 WK TOWN 01 2 200312 670 00000000000



Department of the Treasury
Internal Revenue Service
PO BOX 69

MEMPHIS TN 38101-0069

In reply refer to: 0366103065

Mar. 31, 2006 LTR 854C E0

63-0815896 200312 01 000

01939

BODC: TE

TOWN OF MOSSES

PO BOX 296

HAYNEVILLE AL 36040-0296965

RECEIVED

DATE 4/6/06

C.C. May Jr.
Correspondence
ALM. E. P.

010394

Taxpayer Identification Number: 63-0815896

Tax Period(s): Dec. 31, 2003

Form: 941

Kind of Penalty: FAILURE TO FILE
FAILURE TO PAY

Dear Taxpayer:

Thank you for the inquiry dated Dec. 19, 2005.

We are sorry, but the information submitted does not establish reasonable cause or show due diligence. Therefore, we must deny your request for penalty adjustment.

If you want to appeal or give us more information, the following will be helpful.

APPEALS PROCEDURES

If you have additional information and want your case to receive further consideration by an Appeals Officer, please provide a brief written statement of the disputed issues to the Service Center Appeals Coordinator. It should include:

1. Your name and address;
2. Your social security number or employer identification number;
3. A statement that you want to appeal the findings;
4. A statement of facts supporting your position on the issues you are appealing,
5. If possible, a statement outlining the law or other authority on which you rely.
6. A copy of this letter.

The statement of facts, under 4 above, should be detailed and complete, including specific dates, names, amounts, and locations. It must be declared true under penalties of perjury. You may do this by adding to your statement the following signed declaration:

RLI 0127

0366103065
Mar. 31, 2006 LTR 854C E0
63-0815896 200312 01 000
01940

TOWN OF MOSSES
PO BOX 296
HAYNEVILLE AL 36040-0296965

"Under penalties of perjury, I declare that the facts presented in my written protest, which are set out in the accompanying statement of facts, schedules, and other statements are, to the best of my knowledge and belief, true, correct, and complete."

If your authorized representative sends us the protest for you, he or she may substitute a declaration stating that he or she prepared the statement and accompanying documents and whether he or she knows that the statement and accompanying documents are true and correct.

Please send your response to:

Internal Revenue Service
Service Center Penalty Appeals Coordinator
Attn: Linda Sims
P.O. Box 255 TPR
Memphis TN 38101-0255

The Service Center Appeals Coordinator will review your appeal information to determine whether the penalty should be removed or reduced. If your appeal can't be resolved immediately with the additional information, the coordinator will send your written statement to the Appeals Office serving your district.

REPRESENTATION

An attorney, certified public accountant, or person enrolled to practice before the Internal Revenue Service may represent you. To have someone represent you, attach a Form 2848, Power of Attorney and Declaration of Representative, (or similar written authorization) to your written statement.

Forms, instructions, and Treasury Department Circular 230, Regulations Governing the Practice of Attorneys, Certified Public Accountants, and Enrolled Agents Before the Internal Revenue Service, are available from any Internal Revenue Service office.

OTHER INFORMATION

If taxes are overdue on your account, you will continue to receive bills even if you appeal the penalty. If you decide to appeal, you may pay the penalty to avoid further interest charges on the penalty amount. If you appeal the penalty and the Appeals Officer determines that you are not required to pay it, we will adjust your account and send you a refund.

0366103065
Mar. 31, 2006 LTR 854C ED
63-0815896 200312 01 000
01941

TOWN OF MOSSES
PO BOX 296
HAYNEVILLE AL 36040-0296965



10394

If you don't appeal, you may file a claim for refund after you pay the penalty. If you want to take your case to court immediately, you should request in writing that your claim for refund be immediately rejected. Then you will be issued a notice of disallowance. You have two years from the date of the notice of disallowance to bring suit in the United States District Court having jurisdiction or in the United States Claims Court.

If you have any questions, please call us toll free at 1-800-829-0115.

If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you. Keep a copy of this letter for your records.

Telephone Number () _____ Hours _____

Sincerely yours,

Henry Slaughter
Manager, Collection Operations

Enclosures:
Copy of this letter
Envelope

RLI 0129

Charles R. Elam
Post Office Box 9943
Montgomery, Alabama 36108
334-213-1499

December 19, 2005

William C. Scott
Mayor
Town of Mosses
Post Office Box 296
Hayneville, Alabama 36040

Dear Mayor Scott:

Since our last meeting I have been provided with a new set of payroll records. These new records appear to be the complete payroll records that were needed to prepare the unfiled Employment Tax Returns and related forms. The first records that I analyzed did not contain the comprehensive data necessary to correctly prepare the required tax returns. It appears that two different sets of payroll records were maintained at one time.

All of the unfiled tax returns for the years 2001, 2002, and 2003 have now been prepared and require your signature. I have also prepared the necessary Form W-2s and W-3s. This will prevent the Town from having any additional Civil Penalties assessed for the years subsequent to 2001. Additionally, it will allow the Civil Penalty for 2001 to be waived.

The "complete" records caused the unpaid tax liability to increase from the approximately ten thousand dollars we previously discussed to an amount that will be more than twenty thousand dollars. In addition to this amount an additional twenty plus thousand dollars in penalty and interest will also become due.

A request has been prepared by me which will require your signature, requesting that the IRS not penalize the Town for not having filed the required tax returns nor making the required Federal Tax Deposits timely. By the IRS not charging these two penalties the amount of interest charged will also be less, as interest is charged on the total amount due.

As the Civil Penalty for the year ended December 31, 2001 is no longer warranted once the Form W-3 is filed, I have also prepared a request that the penalty be abated.

Upon receipt of the tax returns and letters, the Internal Revenue Service will process the tax returns and review the two letters referenced above. At that time they will either agree to take all

of the requested actions, take some of the requested actions or none of them. A written response will be mailed to you explaining what actions the IRS will take. As your designated representative with the IRS, I will also receive a copy of all correspondence mailed to you. Any adverse actions taken by the IRS will immediately require my attention and I request that you contact me upon receipt of all correspondence to ensure that I have also received the same.

At this time, the Town of Mosses and I as your representative must await a response from the Internal Revenue Service before we can do anything else. You should expect a response from them in four to six weeks and my actions at that time will be contingent upon that response..

At this time I encourage the Town to prepare to pay the IRS the taxes owed, but not the penalty and interest as I will work diligently to have the penalty waived. If not totally waived, reduced significantly based upon the IRS's reasonable cause criteria.

Based upon the terms of our engagement agreement, I request that the final payment due under that agreement be paid to me.

If you have any questions, please contact me at your convenience.

With Best Regards,



Charles R. Elam
Consultant

TAX LIABILITY

FORMS 941

JUNE 30, 1998	\$1579.32 OWED	\$6111.00 PAID
JUNE 30, 2000	\$1548.29 OWED	\$7261.15 PAID
JUNE 30 2001	\$5681.03 OWED	
SEPTEMBER 2001	\$4826.22 OWED	
DECEMBER 2001	\$3394.71 OWED	
MARCH 2002	\$3382.64 OWED	
JUNE 2002	\$5121.22 OWED	
SEPTEMBER 2002	\$3123.62 OWED	
DECEMBER 2002	\$3641.67 OWED	
MARCH 2003	\$2714.39 OWED	
JUNE 2003	\$2605.57 OWED	
SEPTEMBER 2003	\$2714.24 OWED	
DECEMBER 2003	\$1786.24 OWED	

TAXES OWED	\$42,119.16
------------	-------------

TAXES PAID	13,372.15
------------	-----------

BALANCE OWED	28,747.01
--------------	-----------

ESTIMATED FAILURE TO FILE PENALTY @ .25% ---- \$7186.75

ESTIMATED FAILURE TO DEPOSIT PENALTY @ .15%---\$4312.05

ESTIMATED INTEREST-----\$12936.15

ESTIMATED TOTAL OWED IRS ---- \$53,181.96

Town Of Mosses



1 Mosses Park Circle
P. O. Box 296
Hayneville, AL 36040
Phone 334-563-9141

William C. Scott, Mayor
Wille B. Hill, Mayor Pro-Tem
Shayne Perry, Police Chief
Mary Hester, Town Clerk

Council Lady Janice Patterson
Councilman Joe E. Bell

December 19, 2005

Internal Revenue Service
Memphis Service Center
Memphis, TN 37501

Re: 63-0815896

Dear Sir/Madam:

The Town of Mosses is a small community located in Central Alabama. The town's administrative functions are conducted from one (1) small, brick building which contains the offices of the mayor, the town clerk, a two person police force, and a meeting room. Our annual operating budget is only \$94,000.00.

The former Town Clerk was in office for many years and was thought to have performed her tasks efficiently. When it was determined that she had not performed her tasks as required and numerous irregularities were uncovered, her employment was terminated.

The new administration took office in October 2004 and I as mayor began attempting to determine what the most pressing issues were and ensured that all tax returns were filed and paid as they became due. After having secured the services of an outside consultant it was determined that the town not only owed the IRS a small amount of money, but had not filed tax returns for several periods. We immediately began reviewing the records of the prior administration and located the information necessary to prepare and file the unfiled tax returns.

We have now prepared the returns and discovered that not only do we owe thousands of dollars in taxes, but also penalty and interest. We do not have the ability to pay the penalty but acknowledge that we must pay the taxes and have set in motion a plan that will allow us to pay the tax immediately.

Foundation For A Bright Future

RLI 0134

The Town of Mosses and its citizens hired a person who was alleged to have been a professional administrator to take care of the functions of Town Clerk. These functions included the withholding of taxes, the preparation of tax returns, and the writing of checks to pay the taxes as they became due. We relied on this individual and we were deceived by being told that everything was in order, only to discover that she had put the welfare of our citizens at risk.

The officials and employees who were in office during the time our tax liability came about are no longer in office. Only now through the diligence of this new administration have we uncovered these unpaid taxes and filed the required tax returns.

If we are required to pay the tax, penalty and interest, it will create a severe hardship for our citizens and may well cause a cutback in services. Since this tax debt was not caused by an intentional disregard of IRS rules but by the neglect of a single person who has been removed from office, we are requesting that the penalties not be assessed as it will cause an undue economic hardship on our citizens.

We request that the failure to file and the failure to deposit penalty be waived on the following Form 941s due to our unusual circumstances:

June 2001, September 2001, December 2001, March 2002, June 2002, September 2002, December 2002, March 2003, June 2003, September 2003 and December 2003.

If any additional information is required, please contact me at the above address.

Regards,



William C. Scott
Mayor

Town Of Mosses



1 Mosses Park Circle
P. O. Box 295
Hayneville, AL 36040
Phone 334-563-9141

William C. Scott, Mayor
Willie B. Hill, Mayor Pro-Tem
Shayne Perry, Police Chief
Mary Hester, Town Clerk

Council Lady Janice Patterson
Councilman Joe E. Bell

December 19, 2005

Internal Revenue Service
Memphis Service Center
CARWS-FUTA STOP 814
Memphis, TN 37501

Re: 63-0815896

Dear Sir/Madam:

As a result of the previous administration's failure to file a Form W-3 for the year ended December 31, 2001, the IRS has assessed us a Civil Penalty for that year.

I am attaching a copy of the Form W-3 and related forms that have now been filed for 2001. Upon your review and verification, please abate the related penalty as the non-filing was not willful.

All other required tax returns have been filed.

If any additional information is required, please contact me at the address shown above.

Regards,

A handwritten signature in dark ink, appearing to read "William C. Scott".

William C. Scott
Mayor

Foundation For A Bright Future

RLI 0136

DO NOT STAPLE OR FOLD

a Control number 33333		For Official Use Only OMB No. 1545-0006	
b Kind of Payer <input checked="" type="checkbox"/> 941 <input type="checkbox"/> CT-1 <input type="checkbox"/> Military <input type="checkbox"/> resid. emp. <input type="checkbox"/> 943 <input type="checkbox"/> medicare govt. emp. <input type="checkbox"/> Third-party sick pay		1 Wages, tips, other compensation 44,756.23	2 Federal income tax withheld 2,971.20
c Total number of Forms W-2 2		3 Social security wages 44,756.23	4 Social security tax withheld 5,551.02
d Establishment number		5 Medicare wages and tips 44,756.23	6 Medicare tax withheld 1,298.22
e Employer identification number (EIN) 63-0815896		7 Social security tips 0	8 Allocated tips 0
f Employer's name Town of Masses		9 Advance EIC payments 0	10 Dependent care benefits 0
g Employer's address and ZIP code P.O. Box 296 Hayneville, AL 35890		11 Nonqualified plans 0	12 Deferred compensation 0
h Other EIN used this year		13 For third-party sick pay use only	
14 State Employer's state ID number AL 170436		15 State wages, tips, etc. 44,756.23	16 State income tax 1,478.00
17 Local wages, tips, etc.		18 Local income tax	
Contact person William C. Scott, Mayor		Telephone number 334-563-9141	For Official Use Only
E-mail address		Fax number	

Under penalties of perjury, I declare that I have examined this return and accompanying documents, and, to the best of my knowledge and belief, they are true, correct, and complete.

Signature **William C. Scott** Title **Mayor** Date **12/19/05**

Form **W-3 Transmittal of Wage and Tax Statements****2005**Department of the Treasury
Internal Revenue Service

Send this entire page with the entire Copy A page of Form(s) W-2 to the Social Security Administration. Photocopies are not acceptable.

Do not send any payment (cash, checks, money orders, etc.) with Forms W-2 and W-3.

Reminder

Separate instructions. See the 2005 Instructions for Forms W-2 and W-3 for information on completing this form.

Where To File

Send this entire page with the entire Copy A page of Form(s) W-2 to:

Social Security Administration
Data Operations Center
Wilkes-Barre, PA 18769-0001

Purpose of Form

Use Form W-3 to transmit Copy A of Form(s) W-2, Wage and Tax Statement. Make a copy of Form W-3 and keep it with Copy D (For Employer) of Form(s) W-2 for your records. Use Form W-3 for the correct year. File Form W-3 even if only one Form W-2 is being filed. If you are filing Form(s) W-2 on magnetic media or electronically, do not file Form W-3.

Note. If you use "Certified Mail" to file, change the ZIP code to "18769-0002." If you use an IRS-approved private delivery service, add "ATTN: W-2 Process, 1150 E. Mountain Dr." to the address and change the ZIP code to "18702-7997." See Publication 15 (Circular E), Employer's Tax Guide, for a list of IRS-approved private delivery services.

When To File

File Form W-3 with Copy A of Form(s) W-2 by February 28, 2006.

Do not send magnetic media to the address shown above.

For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D of Form W-2.

Cat. No. 10159Y



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* U.S. GPO : 2005 - 316 - 200

RLI 0137

DO NOT STAPLE OR FOLD

a Control number 33333		For Official Use Only OMB No. 1545-0048	
b Payer <input checked="" type="checkbox"/> 941 Military <input type="checkbox"/> 943 <input type="checkbox"/> CT-1 <input type="checkbox"/> Hsld. emp. <input type="checkbox"/> Medicare govt. emp. <input type="checkbox"/> Third-party sick pay		* Wages, tips, other compensation 78,496.24	
c Total number of Forms W-2		2 Federal income tax withheld 5,947.50	
d Establishment number		3 Social security wages 78,496.24	
e Employer identification number (EIN) 63-0815896		4 Social security tax withheld 8,622.64	
f Employer's name Town of Masses		5 Medicare wages and tips 78,496.24	
g Employer's address and ZIP code P.O. Box 296 Hartsville, AL 36046		6 Medicare tax withheld 1,016.57	
h Other EIN used this year		7 Social security tips 0	
15 State AL		8 Advances SIC payments 0	
Employer's state ID number 170436		9 Dependent care benefits 0	
16 State wages, tips, etc. 78,496.24		10 Deferred compensation 0	
17 Local wages, tips, etc. N/A		11 Nonqualified plans 0	
18 Local income tax N/A		12 For third-party sick pay use only	
Contact person William C. Scott, Mayor		13 For third-party sick pay use only	
Telephone number 334.562.9141		14 Income tax withheld by payer or third-party sick pay	
Email address		For Official Use Only	

Under penalties of perjury, I declare that I have examined this return and accompanying documents, and, to the best of my knowledge and belief, they are true, correct, and complete.

Signature

William C. Scott

Title

Mayor

Date

*12/19/05*Form **W-3** Transmittal of Wage and Tax Statements

2005

Department of the Treasury
Internal Revenue Service

Send this entire page with the entire Copy A page of Form(s) W-2 to the Social Security Administration. Photocopies are not acceptable.

Do not send any payment (cash, checks, money orders, etc.) with Forms W-2 and W-3.

Reminder

Separate instructions. See the 2005 Instructions for Forms W-2 and W-3 for information on completing this form.

Where To File

Send this entire page with the entire Copy A page of Form(s) W-2 to:

Social Security Administration
Data Operations Center
Wilkes-Barre, PA 18769-0001

Purpose of Form

Use Form W-3 to transmit Copy A of Form(s) W-2, Wage and Tax Statement. Make a copy of Form W-3 and keep it with Copy D (For Employer) of Form(s) W-2 for your records. Use Form W-3 for the correct year. File Form W-3 even if only one Form W-2 is being filed. If you are filing Form(s) W-2 on magnetic media or electronically, do not file Form W-3.

When To File

File Form W-3 with Copy A of Form(s) W-2 by February 28, 2006.

Note. If you use "Certified Mail" to file, change the ZIP code to "18769-0002." If you use an IRS-approved private delivery service, add "ATTN: W-2 Process, 1150 E. Mountain Dr." to the address and change the ZIP code to "18702-7997." See Publication 15 (Circular E), Employer's Tax Guide, for a list of IRS-approved private delivery services.

Do not send magnetic media to the address shown above.

For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D of Form W-2.

Cat. No. 10159Y



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U.S. GPO : 2005-314-209

RLI 0138

DO NOT STAPLE OR FOLD

a Control number		33333		For Official Use Only OMB No. 1545-0008	
b Kind of Payer	941 <input checked="" type="checkbox"/> Military	943 <input type="checkbox"/> Hahd. emp.	945 <input type="checkbox"/> Medicare govt. emp.	1 Wages, tips, other compensation	2 Federal income tax withheld
	942 <input type="checkbox"/> CT-1	944 <input type="checkbox"/> Third-party sick pay		3 Social security wages	4 Social security tax withheld
c Total number of Forms W-2	d Establishment number		5 Medicare wages and tips	6 Medicare tax withheld	
e Employer identification number (EIN)			7 Social security tips	8 Allocated tips	
f Employer's name			9 Advance EIC payments	10 Dependent care benefits	
g Employer's address and ZIP code			11 Nonqualified plans	12 Deferred compensation	
h Other EIN used this year			13 For third-party sick pay use only	14 Income tax withheld by payer of third-party sick pay	
15 State Employer's state ID number			15 State wages, tips, etc.	17 State income tax	
16 Local wages, tips, etc.			17 Local income tax		
Contact person			Telephone number	For Official Use Only	
Email address			Fax number		

Under penalties of perjury, I declare that I have examined this return and accompanying documents, and, to the best of my knowledge and belief, they are true, correct, and complete.

Signature *William P. Scott, Mayor* Title *Mayor* Date *12/19/05*

Form **W-3 Transmittal of Wage and Tax Statements**

2005 2

Department of the Treasury
Internal Revenue Service

Send this entire page with the entire Copy A page of Form(s) W-2 to the Social Security Administration. Photocopies are not acceptable.

Do not send any payment (cash, checks, money orders, etc.) with Forms W-2 and W-3.

Reminder

Separate instructions. See the 2005 Instructions for Forms W-2 and W-3 for information on completing this form.

Where To File

Send this entire page with the entire Copy A page of Form(s) W-2 to:

Social Security Administration
Data Operations Center
Wilkes-Barre, PA 18769-0001

Purpose of Form

Use Form W-3 to transmit Copy A of Form(s) W-2, Wage and Tax Statement. Make a copy of Form W-3 and keep it with Copy D (For Employer) of Form(s) W-2 for your records. Use Form W-3 for the correct year. File Form W-3 even if only one Form W-2 is being filed. If you are filing Form(s) W-2 on magnetic media or electronically, do not file Form W-3.

Note. If you use "Certified Mail" to file, change the ZIP code to "18769-0002." If you use an IRS-approved private delivery service, add "ATTN: W-2 Process, 1150 E. Mountain Dr." to the address and change the ZIP code to "18702-7997." See Publication 15 (Circular E), Employer's Tax Guide, for a list of IRS-approved private delivery services.

When To File

File Form W-3 with Copy A of Form(s) W-2 by February 28, 2006.

Do not send magnetic media to the address shown above.

For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D of Form W-2.

Cat. No. 10150Y



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U.S. GPO : 2006 - 516 - 228

RLI 0139

Form **941**
(Rev. January 2002)
Department of the Treasury
Internal Revenue Service (99)

Employer's Quarterly Federal Tax Return

See separate instructions revised January 2002 for information on completing this return.

Please type or print.

Enter state code for state in which deposits were made only if different from state in address to the right (see page 2 of instructions).

Name (as distinguished from trade name)

Town of Masses

Trade name, if any

Date quarter ended

June 30, 2002

Employer identification number

63-0815896

City, state, and ZIP code

Address (number and street)

P.O. Box 296

Hyannis, MA 02606

OMB No. 1545-0029

1
FF
FD
FP
1
T

If address is different from prior return, check here

IRS Use

1	1	1	1	1	1	1	1	1	1	2	3	3	3	3	3	3	3	4	4	4	5	5	5
6	7	8	8	8	8	8	8	8	8	9	9	9	9	9	10	10	10	10	10	10	10	10	10

If you do not have to file returns in the future, check here ☐ and enter date final wages paid
 If you are a seasonal employer, see Seasonal employers on page 1 of the instructions and check here ☐

1	Number of employees in the pay period that includes March 12th	1	2
2	Total wages and tips, plus other compensation	2	17,302 08
3	Total income tax withheld from wages, tips, and sick pay	3	2,474 00
4	Adjustment of withheld income tax for preceding quarters of calendar year	4	0
5	Adjusted total of income tax withheld (line 3 as adjusted by line 4—see instructions)	5	2,474 00
6	Taxable social security wages	6a	17,302 08
	Taxable social security tips	6c	0
7	Taxable Medicare wages and tips	7a	17,302 08
	Total social security and Medicare taxes (add lines 6b, 6d, and 7b). Check here if wages are not subject to social security and/or Medicare tax <input type="checkbox"/>	8	2,547 22
9	Adjustment of social security and Medicare taxes (see instructions for required explanation)	9	0
10	Adjusted total of social security and Medicare taxes (line 8 as adjusted by line 9—see instructions)	10	2,547 22
11	Total taxes (add lines 5 and 10)	11	5,121 22
12	Advance earned income credit (EIC) payments made to employees	12	0
13	Net taxes (subtract line 12 from line 11). If \$2,500 or more, this must equal line 17, column (d) below (or line D of Schedule B (Form 941))	13	5,121 22
14	Total deposits for quarter, including overpayment applied from a prior quarter	14	0
15	Balance due (subtract line 14 from line 13). See instructions	15	5,121 22
16	Overpayment. If line 14 is more than line 13, enter excess here \$		
	and check if to be: <input type="checkbox"/> Applied to next return. or <input type="checkbox"/> Refunded.		
	All filers: If line 13 is less than \$2,500, you need not complete line 17 or Schedule B (Form 941).		
	Semiweekly schedule depositors: Complete Schedule B (Form 941) and check here <input type="checkbox"/>		
	Monthly schedule depositors: Complete line 17, columns (a) through (d), and check here <input type="checkbox"/>		

17 Monthly Summary of Federal Tax Liability. Do not complete if you were a semiweekly schedule depositor.			
(a) First month liability	(b) Second month liability	(c) Third month liability	(d) Total liability for quarter

Third Party Designee	Do you want to allow another person to discuss this return with the IRS (see separate instructions)? <input type="checkbox"/> Yes. Complete the following. <input type="checkbox"/> No	
	Designee's name	Phone no. <input type="text"/> Personal identification number (PIN) <input type="text"/>
Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.	
	Signature <input type="text"/>	Print Your Name and Title <input type="text"/> Date <input type="text"/>


For Privacy Act and Paperwork Reduction Act Notice, see back of Payment Voucher.

Cat. No. 170012

Form 941 (Rev. 1-2002)

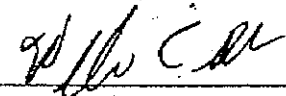
RLI 0140

DO NOT STAPLE TO FORM

a Control number 33333		For Official Use Only OMB No. 1545-0046	
b Kind of Payer 	941 <input checked="" type="checkbox"/> Military	943 <input type="checkbox"/> Third-party sick pay	1 Wage, less other compensation 78,441.24
	942 <input type="checkbox"/> Hahd. emp.	944 <input type="checkbox"/> Medicare gov. emp.	2 Federal income tax withheld 5,947.50
c Total number of Forms W-2	d Establishment number	3 Social security wages 78,441.24	4 Social security tax withheld 8,622.64
e Employer identification number (EIN) 63-0815896	f Employer's name Town of Mosses	5 Medicare wages and tips 78,441.24	6 Medicare tax withheld 2,016.57
g Employer's address and ZIP code P.O. Box 296 Hartsville, AL 36046	h Other EIN used this year	7 Social security tips 0	8 Allocation tips 0
i State AL	j Employer's state ID number 170436	9 Advance EIC payments 0	10 Dependent care benefits 0
k State unemployment tax 78,441.24	l State income tax 2362.00	11 Rollover plan 0	12 Unleaved compensation 0
m Local unemployment tax N/A	n Local income tax N/A	13 For third-party sick pay tax out	14 For third-party sick pay tax out
o Control person William C. Scott, Mayor	p Payment number 334,563-9141	15 For official use only	16 For official use only

Under penalties of perjury, I declare that I have examined this return and accompanying documents, and, to the best of my knowledge and belief, they are true, correct, and complete.

Signature



Title

Mayor

Date

12/19/05

Form **W-3** Transmittal of Wage and Tax Statements

2006

Department of the Treasury
Internal Revenue Service

Send this entire page with the entire Copy A page of Form(s) W-2 to the Social Security Administration. Photocopies are not acceptable.

Do not send any payment (cash, checks, money orders, etc.) with Forms W-2 and W-3.

Reminder

Separate instructions. See the 2005 Instructions for Forms W-2 and W-3 for information on completing this form.

Where To File

Send this entire page with the entire Copy A page of Form(s) W-2 to:

Social Security Administration
Data Operations Center
Wilkes-Barre, PA 18769-0001

Purpose of Form

Use Form W-3 to transmit Copy A of Form(s) W-2, Wage and Tax Statement. Make a copy of Form W-3 and keep it with Copy D (For Employer) of Form(s) W-2 for your records. Use Form W-3 for the correct year. File Form W-3 even if only one Form W-2 is being filed. If you are filing Form(s) W-2 on magnetic media or electronically, do not file Form W-3.

When To File

File Form W-3 with Copy A of Form(s) W-2 by February 28, 2006.

Note. If you use "Certified Mail" to file, change the ZIP code to "18769-0002." If you use an IRS-approved private delivery service, add "ATTN: W-2 Process, 1150 E. Mountain Dr." to the address and change the ZIP code to "18702-7997." See Publication 15 (Circular E), Employer's Tax Guide, for a list of IRS-approved private delivery services.

Do not send magnetic media to the address shown above.

a Control number		22222		Void <input type="checkbox"/>		For Official Use Only OMB No. 1545-0047	
b Employer identification number				1 Wages, tips, other compensation		2 Federal income tax withheld	
63-0815896				\$ 32,433.44		\$ 3,751.48	
c Employer's name, address, and ZIP code				3 Social security wages		4 Social security tax withheld	
Town of Masses P.O. Box 296 Hartsville, AL 36040				\$ 32,433.44		\$ 2,010.88	
d Employer's social security number				5 Medicare wages and tips		6 Medicare tax withheld	
114-54-4293				\$ 32,433.44		\$ 970.24	
e Employer's first name and initial				7 Social security tips		8 Allocated tips	
Last name				\$ 0		\$ 0	
Henry L. Gordon				9 Advance EIC payments		10 Dependent care benefits	
124 Chisolm St.				\$ 0		\$ 0	
Hartsville, AL 36040				11 Nonqualified plans		12a See instructions for box 12	
f Employer's address and ZIP code				13a Short-term capital gains		13b	
18 Jan Employer's state ID number				13b Other		13c	
AL 170Y36				14 Other		13d	
16 State wages, tips, etc.				17 State income tax		18 Local wages, tips, etc.	
\$ 32,433.44				\$ 880.00		\$ 0	
19 Local income tax				20 Locality name			
\$ 0				\$ 0			

Form **W-2** Wage and Tax
Statement

2001

Department of the Treasury—Internal Revenue Service

Copy A For Social Security Administration—Send this entire page with Form W-3 to the Social Security Administration; photocopies are not acceptable.

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 10134D

Do Not Cut, Fold, or Staple Forms on This Page — Do Not Cut, Fold, or Staple Forms on This Page

a Control number		22222		Void <input type="checkbox"/>		For Official Use Only OMB No. 1545-0047	
b Employer identification number				1 Wages, tips, other compensation		2 Federal income tax withheld	
63-0815896				\$ 25,600.88		\$ 913.48	
c Employer's name, address, and ZIP code				3 Social security wages		4 Social security tax withheld	
Town of Masses P.O. Box 296 Hartsville, AL 36040				\$ 25,600.88		\$ 1,587.84	
d Employer's social security number				5 Medicare wages and tips		6 Medicare tax withheld	
421-98-6876				\$ 25,600.88		\$ 371.20	
e Employer's first name and initial				7 Social security tips		8 Allocated tips	
Last name				\$ 0		\$ 0	
Alicia Gordon				9 Advance EIC payments		10 Dependent care benefits	
124 Chisolm St.				\$ 0		\$ 0	
Hartsville, AL 36040				11 Nonqualified plans		12a See instructions for box 12	
f Employer's address and ZIP code				13a Short-term capital gains		13b	
18 Jan Employer's state ID number				13b Other		13c	
AL 170Y36				14 Other		13d	
16 State wages, tips, etc.				17 State income tax		18 Local wages, tips, etc.	
\$ 25,600.88				\$ 0		\$ 0	
19 Local income tax				20 Locality name			
\$ 0				\$ 0			

Form **W-2** Wage and Tax
Statement

2001

Department of the Treasury—Internal Revenue Service

Copy A For Social Security Administration—Send this entire page with Form W-3 to the Social Security Administration; photocopies are not acceptable.

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 10134D

RLI 0142

a Control number 22222		For Official Use Only OMB No. 1545-0045	
b Employer identification number 63-0815896		1 Wages, tips, other compensation \$ 15,483.92	2 Federal income tax withheld \$ 1713.98
c Employer's name, address, and ZIP code Town of Messes P.O. Box 296 Hayneville, AL 36040		3 Social security wages \$ 15,483.92	4 Social security tax withheld \$ 959.89
		5 Medicare wages and tips \$ 15,483.92	6 Medicare tax withheld \$ 224.56
		7 Social security tips \$ 0	8 Allocated tips \$ 0
d Employer's social security number 423-94-5230		9 Advance EIC payment \$ 0	10 Dependent care benefits \$ 0
e Employer's first name and initial Last name		11 Nonqualified plans \$ 0	12a See instructions for box 12 \$ 0
f Employer's address and ZIP code Rushed Myles 55 Rolling Arms Hayneville, AL 36043		13a Short-term capital gains \$ 0	13b Dividend income \$ 0
		14 Other \$ 0	15a See instructions for box 12 \$ 0
15a Employer's state ID number 44 170436	16 State wages, tips, etc. \$ 15,483.92	17 State income tax \$ 526.00	18 Local wages, tips, etc. \$ 0
	19 State income tax \$ 0	20 Local income tax \$ 0	21 Locality name \$ 0

Form **W-2** Wage and Tax
Statement

2001

Department of the Treasury—Internal Revenue Service
For Privacy Act and Paperwork Reduction
Act Notice, see separate instructions.

Copy A For Social Security Administration—Send this entire
page with Form W-3 to the Social Security Administration;
photocopies are not acceptable.

Cat. No. 101340

a Control number 22222		For Official Use Only OMB No. 1545-0045	
b Employer identification number 63-0815896		1 Wages, tips, other compensation \$ 4913.00	2 Federal income tax withheld \$ 153.32
c Employer's name, address, and ZIP code Town of Messes P.O. Box 296 Hayneville, AL 36040		3 Social security wages \$ 4913.00	4 Social security tax withheld \$ 231.86
		5 Medicare wages and tips \$ 4913.00	6 Medicare tax withheld \$ 54.21
		7 Social security tips \$ 0	8 Allocated tips \$ 0
d Employer's social security number 419-94-4928		9 Advance EIC payment \$ 0	10 Dependent care benefits \$ 0
e Employer's first name and initial Last name		11 Nonqualified plans \$ 0	12a See instructions for box 12 \$ 0
f Employer's address and ZIP code Bobby Jones 173 Rosie Mark Dr Hayneville, AL 36040		13a Short-term capital gains \$ 0	13b Dividend income \$ 0
		14 Other \$ 0	15a See instructions for box 12 \$ 0
15a Employer's state ID number AC 170436	16 State wages, tips, etc. \$ 4913.00	17 State income tax \$ 90.00	18 Local wages, tips, etc. \$ 0
	19 State income tax \$ 0	20 Local income tax \$ 0	21 Locality name \$ 0

Form **W-2** Wage and Tax
Statement

2001

Department of the Treasury—Internal Revenue Service
For Privacy Act and Paperwork Reduction
Act Notice, see separate instructions.

Copy A For Social Security Administration—Send this entire
page with Form W-3 to the Social Security Administration;
photocopies are not acceptable.

Cat. No. 101340

Do Not Cut, Fold, or Staple Forms on This Page — Do Not Cut, Fold, or Staple Forms on This Page

Under penalties of perjury, I declare that I have examined this return and accompanying documents, and, to the best of my knowledge and belief, they are true, correct, and complete.

Form **W-3** Transmittal of Wage and Tax Statements

2002年

Do not send any payment (cash, checks, money orders, etc.) with Forms W-2 and W-3.

Where To File

Send this entire page with the entire Copy A page of Form(s)
W-2 to:

Purpose of Form

Note. If you use "Certified Mail" to file, change the ZIP code to "18769-0002." If you use an IRS-approved private delivery service, add "ATTN: W-2 Process, 1150 E. Mountain Dr." to the address and change the ZIP code to "18702-7997." See Publication 15 (Circular E), Employer's Tax Guide, for a list of IRS-approved private delivery services.

Do not send magnetic media to the address shown above.

File Form W-3 with Copy A of Form(s) W-2 by February 28, 2006.

Cal. No. 10158Y

a Control number		22222		OMB No. 1545-0008	
b Employer identification number		63-0815896		1 Wages, tips, other compensation 40,625.13	
c Employer's name, address, and ZIP code Town of Mosses P.O. Box 296 Hayneville, AL 36040		3 Social security wages 40,625.13		2 Federal income tax withheld 3,886.35	
		5 Medicare wages and tips 40,625.13		4 Social security tax withheld 2,518.62	
		7 Social security tips		5 Medicare tax withheld 588.90	
d Employee's social security number		114-34-4243		6 Allocated tips	
e Employee's first name and initial Last name Henry L. Gordon 124 Chisolm Street Hayneville, AL 36040		9 Advance EIC payment		10 Dependent care benefits	
		11 Nonqualified plans		12a	
		13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b	
		14 Other		12c	
f Employee's address and ZIP code				12d	
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax
AL	170436	40,625.13	1,131.00	40,625.13	406.38
				20 Locality name MOSES	

Form **W-2** Wage and Tax
Statement
Copy 1 For State, City, or Local Tax Department

2002
(Rev. February 2002)

Department of the Treasury—Internal Revenue Service

a Control number		22222		OMB No. 1545-0008	
b Employer identification number		63-0815896		1 Wages, tips, other compensation 21,609.18	
c Employer's name, address, and ZIP code Town of Mosses P.O. Box 296 Hayneville, AL 36040		3 Social security wages 21,609.18		2 Federal income tax withheld 744.25	
		5 Medicare wages and tips 21,609.18		4 Social security tax withheld 1,339.74	
		7 Social security tips		6 Medicare tax withheld 313.20	
d Employee's social security number		421-98-6876		8 Advance EIC payment	
e Employee's first name and initial Last name Alcia Gordon 124 Chisolm Street Hayneville, AL 36040		9 Advance EIC payment		10 Dependent care benefits	
		11 Nonqualified plans		12a	
		13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b	
		14 Other		12c	
f Employee's address and ZIP code				12d	
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax
AL	170436	21,609.18	759.00	21,609.18	216.00
				20 Locality name MOSES	

Form **W-2** Wage and Tax
Statement
Copy 1 For State, City, or Local Tax Department

2002
(Rev. February 2002)

Department of the Treasury—Internal Revenue Service

RLI 0145

OMB No. 1545-0045		For Official Use Only *	
33333		OMB No. 1545-0045	
Kind of Payer: <input checked="" type="checkbox"/> 941 Military <input type="checkbox"/> 942 Hshld. emp. <input type="checkbox"/> 943 Medicare gov. emp. <input type="checkbox"/> Third-party sick pay		1 Wages, tips, other compensation 44,766.23	2 Federal income tax withheld 2,971.20
Total number of Forms W-2: 2		3 Social security wages 44,766.23	4 Social security tax withheld 5,551.02
Establishment number: 63-0815896		5 Medicare wages and tips 44,766.23	6 Medicare tax withheld 1,298.22
Employer identification number (EIN): 63-0815896		7 Social security tips 0	8 Allocated tips 0
Employer's name: Town of Masses P.O. Box 196 Haystack, AL 35090		9 Advance EIC payments 0	10 Dependent care benefits 0
Other EIN used this year:		11 Nonqualified plans 0	12 Deferred compensation 0
State: AL Employer's state ID number: 170436		13 For third-party sick pay only	14 Income tax withheld from other than wages, tips, or commissions
Contact person: William C. Scott, Mayor E-mail address:		15 State income tax 44,766.23	16 State income tax 1,478.00
Taxpayer's name: William C. Scott, Mayor E-mail address:		17 Social security tax 5,551.02	18 Social security tax 5,551.02

Under penalties of perjury, I declare that I have examined this return and accompanying documents, and, to the best of my knowledge and belief, they are true, correct, and complete.

Signature: *William C. Scott* Title: *Mayor* Date: *12/19/05*

Form **W-3** Transmittal of Wage and Tax Statements

2005

Send this entire page with the entire Copy A page of Form(s) W-2 to the Social Security Administration. Photocopies are not acceptable.

Do not send any payment (cash, checks, money orders, etc.) with Forms W-2 and W-3.

Reminder

Separate instructions. See the 2005 instructions for Forms W-2 and W-3 for information on completing this form.

Purpose of Form

Use Form W-3 to transmit Copy A of Form(s) W-2, Wage and Tax Statement. Make a copy of Form W-3 and keep it with Copy D (For Employer) of Form(s) W-2 for your records. Use Form W-3 for the correct year. File Form W-3 even if only one Form W-2 is being filed. If you are filing Form(s) W-2 on magnetic media or electronically, do not file Form W-3.

When To File

File Form W-3 with Copy A of Form(s) W-2 by February 28, 2006.

Where To File

Send this entire page with the entire Copy A page of Form(s) W-2 to:

Social Security Administration
Data Operations Center
Wilkes-Barre, PA 18769-0001

Note: If you use "Certified Mail" to file, change the ZIP code to "18769-0002." If you use an IRS-approved private delivery service, add "ATTN: W-2 Process, 1150 E. Mountain Dr." to the address and change the ZIP code to "18702-7997." See Publication 15 (Circular E), Employer's Tax Guide, for a list of IRS-approved private delivery services.

Do not send magnetic media to the address shown above.

For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D of Form W-2.

CaL No. 10159Y

RLI 0146

Control number 22222		Void <input type="checkbox"/>		For Official Use Only OMB No. 1545-0043	
b Employer identification number 63-0815896		1 Wages, tips, other compensation \$ 23,958.41		3 Federal income tax withheld \$ 2,291.95	
c Employer's name, address, and ZIP code Town of Mosses P.O. Box 296 Hayneville, AL 36040		3 Social security wages \$ 23,958.41		4 Social security tax withheld \$ 1,485.34	
		5 Medicare wages and tips \$ 23,958.41		6 Medicare tax withheld \$ 347.30	
		7 Social security tips \$ 0		8 Allocated tips \$ 0	
d Employee's social security number 114-54-4293		9 Advance EIC payment \$ 0		10 Dependent care benefits \$ 0	
e Employee's first name and initial Henry L		11 Nonqualified plans \$ 0		12a See instructions for box 12 \$ 0	
Last name Gordon		13a Statutory employee <input type="checkbox"/>		13b \$ 0	
124 Chisolm Street		13b Retiree annuity <input type="checkbox"/>		13c \$ 0	
Hayneville, AL 36040		13c Temporary or part-time <input type="checkbox"/>		13d \$ 0	
f Employee's address and ZIP code		14 Other <input type="checkbox"/>		13e \$ 0	
15 State Employer's state ID number	16 State wages, tips, etc. \$	17 State income tax \$	18 Local wages, tips, etc. \$	19 Local income tax \$	20 Locality name
AL 170436	\$ 23,958.41	\$ 783.00	\$ 23,958.41	\$ 239.66	Mosses

Form **W-2** Wage and Tax
Statement

2003

Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction
Act Notice, see separate instructions.

Copy A For Social Security Administration—Send this entire
page with Form W-3 to the Social Security Administration;
photocopies are not acceptable.

Cat. No. 10134D

Do Not Cut, Fold, or Staple Forms on This Page — Do Not Cut, Fold, or Staple Forms on This Page

Control number 22222		Void <input type="checkbox"/>		For Official Use Only OMB No. 1545-0043	
b Employer identification number 63-0815896		1 Wages, tips, other compensation \$ 20,807.82		2 Federal income tax withheld \$ 749.25	
c Employer's name, address, and ZIP code Town of Mosses P.O. Box 296 Hayneville, AL 36040		3 Social security wages \$ 20,807.82		4 Social security tax withheld \$ 1,389.36	
		5 Medicare wages and tips \$ 20,807.82		6 Medicare tax withheld \$ 301.60	
		7 Social security tips \$ 0		8 Allocated tips \$ 0	
d Employee's social security number 421-98-6876		9 Advance EIC payment \$ 0		10 Dependent care benefits \$ 0	
e Employee's first name and initial Alicia B		11 Nonqualified plans \$ 0		12a See instructions for box 12 \$ 0	
Last name Shuford-Gordon		13a Statutory employee <input type="checkbox"/>		13b \$ 0	
124 Chisolm Street		13b Retiree annuity <input type="checkbox"/>		13c \$ 0	
Hayneville, AL 36040		13c Temporary or part-time <input type="checkbox"/>		13d \$ 0	
f Employee's address and ZIP code		14 Other <input type="checkbox"/>		13e \$ 0	
15 State Employer's state ID number	16 State wages, tips, etc. \$	17 State income tax \$	18 Local wages, tips, etc. \$	19 Local income tax \$	20 Locality name
AL 170436	\$ 20,807.87	\$ 675.00	\$ 20,807.87	\$ 208.00	Mosses

Form **W-2** Wage and Tax
Statement

2003

Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction
Act Notice, see separate instructions.

Copy A For Social Security Administration—Send this entire
page with Form W-3 to the Social Security Administration;
photocopies are not acceptable.

RLI 0147

Form **941**
(Rev. January 2003)
Department of the Treasury
Internal Revenue Service (99)

Employer's Quarterly Federal Tax Return

See separate instructions revised January 2003 for information on completing this return.

Please type or print.

Enter state code for state in which deposits were made only if different from state in address to the right (see page 2 of separate instructions).

Name (as distinguished from trade name)
TOWN OF MASSES
Trade name, if any

Date quarter ended
Sept 30, 2002
Employer identification number
63-0815896
City, state, and ZIP code

Address (number and street)
P.O. Box 296
Hayneville, AL 36040

OMB No. 1545-0029

T
FF
FD
FP
I
T

If address is different from prior return, check here

IRS Use

1	1	1	1	1	1	1	1	1	1	2	3	3	3	3	3	3	3	4	4	4	5	5	5
6	7	8	8	8	8	8	8	8	8	9	9	9	9	9	10	10	10	10	10	10	10	10	10

A If you do not have to file returns in the future, check here ☐ and enter date final wages paid ☐
B If you are a seasonal employer, see Seasonal employers on page 1 of the instructions and check here ☐

1	Number of employees in the pay period that includes March 12th	1	2
2	Total wages and tips, plus other compensation	2	13,935.74
3	Total income tax withheld from wages, tips, and sick pay	3	991.45
4	Adjustment of withheld income tax for preceding quarters of this calendar year	4	0
5	Adjusted total of income tax withheld (line 3 as adjusted by line 4)	5	991.45
6	Taxable social security wages	6a	13,935.74
6b	Taxable social security tips	6b	0
7	Taxable Medicare wages and tips	7a	13,935.74
8	Total social security and Medicare taxes (add lines 6b, 6d, and 7b). Check here if wages are not subject to social security and/or Medicare tax <input type="checkbox"/>	8	2132.17
9	Adjustment of social security and Medicare taxes (see instructions for required explanation)	9	0
10	Adjusted total of social security and Medicare taxes (line 8 as adjusted by line 9)	10	2132.17
11	Total taxes (add lines 5 and 10)	11	3123.62
12	Advance earned income credit (EIC) payments made to employees (see instructions)	12	0
13	Net taxes (subtract line 12 from line 11). If \$2,500 or more, this must equal line 17, column (d) below (or line D of Schedule B (Form 941))	13	3123.62
14	Total deposits for quarter, including overpayment applied from a prior quarter	14	0
15	Balance due (subtract line 14 from line 13). See instructions	15	3123.62
16	Overpayment. If line 14 is more than line 13, enter excess here \$		

- All filers: If line 13 is less than \$2,500, do not complete line 17 or Schedule B (Form 941).
- Semiweekly schedule depositors: Complete Schedule B (Form 941) and check here ☐
- Monthly schedule depositors: Complete line 17, columns (a) through (d), and check here ☐

17 Monthly Summary of Federal Tax Liability. (Complete Schedule B (Form 941) instead, if you were a semiweekly schedule depositor.)			
(a) First month liability	(b) Second month liability	(c) Third month liability	(d) Total liability for quarter

Third Party Designee	Do you want to allow another person to discuss this return with the IRS (see separate instructions)? <input type="checkbox"/> Yes. Complete the following. <input type="checkbox"/> No	
	Designee's name	Phone no. ()
Sign Here	Personal Identification number (PIN)	
	Signature	Print Your Name and Title

For Privacy Act and Paperwork Reduction Act Notice, see back of Payment Voucher.

Cat. No. 17001Z

Form 941 (Rev. 1-2003)

2000

Form **941**
(Rev. January 2000)
Department of the Treasury
Internal Revenue Service

Employer's Quarterly Federal Tax Return

▶ See separate instructions for information on completing this return.

Please type or print.

Enter state code for state in which deposits were made ONLY if different from state in address to the right ▶ (see page 2 of instructions).

Name (as distinguished from trade name)

Data quarter ended

June 30, 2000

Employer identification number

63-081-5896

City, state, and ZIP code

Trade name, if any

TOWN OF MOSSES

Address (number and street)

P.O. Box 296

Hayneville, AL 36040

OMB No. 1545-0029

T

FF

FD

FP

I

T

If address is different from prior return, check here ▶

IRS Use

1	1	1	1	1	1	1	1	1	1	2	3	3	3	3	3	3	3	4	4	4	5	5	5
6	7	8	8	8	8	8	8	8	8	9	9	9	9	9	10	10	10	10	10	10	10	10	10

If you do not have to file returns in the future, check here ▶ ☐ and enter date final wages paid ▶

If you are a seasonal employer, see Seasonal employers on page 1 of the instructions and check here ▶

1	Number of employees in the pay period that includes March 12th	▶ 1
2	Total wages and tips, plus other compensation	6315.68
3	Total income tax withheld from wages, tips, and sick pay	582.00
4	Adjustment of withheld income tax for preceding quarters of calendar year	0
5	Adjusted total of income tax withheld (line 3 as adjusted by line 4—see instructions)	582.00
6	Taxable social security wages	6a 6315.68 × 12.4% (.124) = 6b 783.14
7	Taxable Medicare wages and tips	7a 6315.68 × 2.9% (.029) = 7b 183.15
8	Total social security and Medicare taxes (add lines 6b, 6d, and 7b). Check here if wages are not subject to social security and/or Medicare tax ▶ <input type="checkbox"/>	8 966.29
9	Adjustment of social security and Medicare taxes (see instructions for required explanation) Sick Pay \$ ± Fractions of Cents \$ ± Other \$	9 0
10	Adjusted total of social security and Medicare taxes (line 8 as adjusted by line 9—see instructions)	10 966.29
11	Total taxes (add lines 5 and 10)	11 1548.29
12	Advance earned income credit (EIC) payments made to employees	12 0
13	Net taxes (subtract line 12 from line 11). If \$1,000 or more, this must equal line 17, column (d) below (or line D of Schedule B (Form 941))	13 1548.29
14	Total deposits for quarter, including overpayment applied from a prior quarter	14 7261.15
15	Balance due (subtract line 14 from line 13). See instructions	15 5712.86

16 Overpayment. If line 14 is more than line 13, enter excess here ▶ \$ 5712.86 and check if to be: ☒ Applied to next return OR ☐ Refunded.

• All filers: If line 13 is less than \$1,000, you need not complete line 17 or Schedule B (Form 941).

• Semiweekly schedule depositors: Complete Schedule B (Form 941) and check here ▶ ☐

• Monthly schedule depositors: Complete line 17, columns (a) through (d), and check here. ▶ ☐

17 Monthly Summary of Federal Tax Liability. Do not complete if you were a semiweekly schedule depositor.			
(a) First month liability	(b) Second month liability	(c) Third month liability	(d) Total liability for quarter

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature ▶ *William Scott May*

Print Your Name and Title ▶

William Scott May

Date ▶

For Privacy Act and Paperwork Reduction Act Notice, see back of Payment Voucher.

Cal. No. 17001Z

Form 941 (Rev. 1-2000)

RLI 0149

Form **941**
(Rev. January 2003)
Department of the Treasury
Internal Revenue Service (941)

Employer's Quarterly Federal Tax Return

See separate instructions revised January 2003 for information on completing this return.

Please type or print.

Enter state code for state in which deposits were made only if different from state in address to the right (see page 2 of separate instructions).

Name (as distinguished from trade name)
TOWN OF MOSSES
Trade name, if any

Date quarter ended

Dec. 31, 2002

Employer identification number

63-0815896
City, state, and ZIP code

Address (number and street)

**P.O. Box 296
Hayneville, AL 36040**

OMB No. 1545-0029

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If address is different from prior return, check here

IRS Use

1	1	1	1	1	1	1	1	1	1	2	3	3	3	3	3	3	3	4	4	4	5	5	5
6	7	8	8	8	8	8	8	8	8	9	9	9	9	9	10	10	10	10	10	10	10	10	10

- A If you do not have to file returns in the future, check here ☐ and enter date final wages paid ☐
B If you are a seasonal employer, see Seasonal employers on page 1 of the instructions and check here ☐

1	Number of employees in the pay period that includes March 12th	1	2
2	Total wages and tips, plus other compensation	16,019.08	08
3	Total income tax withheld from wages, tips, and sick pay	1,190.75	75
4	Adjustment of withheld income tax for preceding quarters of this calendar year	0	00
5	Adjusted total of income tax withheld (line 3 as adjusted by line 4)	1,190.75	75
6	Taxable social security wages	16,019.08	08
6a	Taxable social security wages	16,019.08	08
6b	Taxable social security wages	1986.37	37
6c	Taxable social security tips	0	00
6d	Taxable social security tips	0	00
7a	Taxable Medicare wages and tips	16,019.08	08
7b	Taxable Medicare wages and tips	464.55	55
8	Total social security and Medicare taxes (add lines 6b, 6d, and 7b). Check here if wages are not subject to social security and/or Medicare tax	2450.92	92
9	Adjustment of social security and Medicare taxes (see instructions for required explanation)	0	00
10	Sick Pay \$ ± Fractions of Cents \$ ± Other \$	2450.92	92
11	Adjusted total of social security and Medicare taxes (line 8 as adjusted by line 9)	3641.67	67
12	Total taxes (add lines 5 and 10)	3641.67	67
13	Advance earned income credit (EIC) payments made to employees (see instructions)	3641.67	67
14	Net taxes (subtract line 12 from line 11). If \$2,500 or more, this must equal line 17, column (d) below (or line D of Schedule B (Form 941))	3641.67	67
15	Total deposits for quarter, including overpayment applied from a prior quarter	3641.67	67
16	Balance due (subtract line 14 from line 13). See instructions	3641.67	67
17	Overpayment. If line 14 is more than line 13, enter excess here \$		

- All filers: If line 13 is less than \$2,500, do not complete line 17 or Schedule B (Form 941).
Semiweekly schedule depositors: Complete Schedule B (Form 941) and check here ☐
Monthly schedule depositors: Complete line 17, columns (a) through (d), and check here ☐

17 Monthly Summary of Federal Tax Liability. (Complete Schedule B (Form 941) instead, if you were a semiweekly schedule depositor.)			
(a) First month liability	(b) Second month liability	(c) Third month liability	(d) Total liability for quarter

Third Party Designee	Do you want to allow another person to discuss this return with the IRS (see separate instructions)? <input type="checkbox"/> Yes. Complete the following. <input type="checkbox"/> No		
	Designee's name	Phone no.	Personal identification number (PIN)
Signature	Signature		

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.		
	Signature	Print Your Name and Title	Date
	<i>William Scott</i>	<i>William Scott</i>	<i>May 06</i>

For Privacy Act and Paperwork Reduction Act Notices, see back of Payment Voucher.

Cat. No. 170012

Form 941 (Rev. 1-2003)

Form 941
(Rev. January 2002)
Department of the Treasury
Internal Revenue Service (99)

Employer's Quarterly Federal Tax Return

See separate instructions revised January 2002 for information on completing this return.

Please type or print.

Enter state code for state in which deposits were made only if different from state in address to the right (see page 2 of instructions).

Name (as distinguished from trade name)

Trade name, if any

TOWN OF MOSSES

Address (number and street)

P.O. Box 296
Haywardville, AL 36040

Date quarter ended

Dec. 31, 2001

Employer identification number

63-0815896

City, state, and ZIP code

OMB No. 1545-0029

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If address is different from prior return, check here

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6	7	8	8	8	8	8	8	8	8	8	8	9	9	9	9	9	9	9	9	10	10	10	10	10	10	10

If you do not have to file returns in the future, check here ☐ and enter date final wages paid

If you are a seasonal employer, see Seasonal employers on page 1 of the instructions and check here ☐

1	Number of employees in the pay period that includes March 12th	1	2
2	Total wages and tips, plus other compensation	14,439.91	91
3	Total income tax withheld from wages, tips, and sick pay	1,108.90	90
4	Adjustment of withheld income tax for preceding quarters of calendar year	0	0
5	Adjusted total of income tax withheld (line 3 as adjusted by line 4—see instructions)	1,108.90	90
6	Taxable social security wages	14,439.91	91
6a		14,439.91	91
6b		1,852.55	55
6c		0	0
6d		0	0
7	Taxable Medicare wages and tips	14,439.91	91
7a		14,439.91	91
7b		433.26	26
8	Total social security and Medicare taxes (add lines 6b, 6d, and 7b). Check here if wages are not subject to social security and/or Medicare tax <input type="checkbox"/>	2,285.81	81
9	Adjustment of social security and Medicare taxes (see instructions for required explanation)	0	0
10	Adjusted total of social security and Medicare taxes (line 8 as adjusted by line 9—see instructions)	2,285.81	81
11	Total taxes (add lines 5 and 10)	3,394.71	71
12	Advance earned income credit (EIC) payments made to employees	0	0
13	Net taxes (subtract line 12 from line 11). If \$2,500 or more, this must equal line 17, column (d) below (or line D of Schedule B (Form 941))	3,394.71	71
14	Total deposits for quarter, including overpayment applied from a prior quarter	0	0
15	Balance due (subtract line 14 from line 13). See instructions	3,394.71	71 Due

16 Overpayment. If line 14 is more than line 13, enter excess here \$

and check if to be: ☐ Applied to next return or ☐ Refunded.

• All filers: If line 13 is less than \$2,500, you need not complete line 17 or Schedule B (Form 941).

• Semiweekly schedule depositors: Complete Schedule B (Form 941) and check here ☐

• Monthly schedule depositors: Complete line 17, columns (a) through (d), and check here ☐

17 Monthly Summary of Federal Tax Liability. Do not complete if you were a semiweekly schedule depositor.			
(a) First month liability	(b) Second month liability	(c) Third month liability	(d) Total liability for quarter

Do you want to allow another person to discuss this return with the IRS (see separate instructions)? ☐ Yes. Complete the following. ☐ No

Third Party Designee	Designee's name	Phone no.	Personal identification number (PIN)

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature	Print Your Name and Title	Date
Willie S. S. S.	Willie S. S. S.	12/31/01

For Privacy Act and Paperwork Reduction Act Notice, see back of Payment Voucher. Cat. No. 170012 Form 941 (Rev. 1-2002)

Form **941**
(Rev. January 2001)
Department of the Treasury
Internal Revenue Service

Employer's Quarterly Federal Tax Return

See separate instructions for information on completing this return.

Please type or print.

Enter state code for state in which deposits were made only if different from state in address to the right (see page 2 of instructions).

Name (as distinguished from trade name)

Date quarter ended

JUNE 30, 2001

Trade name, if any

TOWN OF MASSES

Employer identification number

63-0815896

Address (number and street)

P.O. Box 296

City, state, and ZIP code

Hayneville, AL 36040

OMB No. 1545-0029

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IRS Use

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If you do not have to file returns in the future, check here ☐ and enter date final wages paid ☐
If you are a seasonal employer, see Seasonal employers on page 1 of the instructions and check here ☐

1	Number of employees in the pay period that includes March 12th	1	4
2	Total wages and tips, plus other compensation	25,978.87	
3	Total income tax withheld from wages, tips, and sick pay	1706.26	
4	Adjustment of withheld income tax for preceding quarters of calendar year	0	
5	Adjusted total of income tax withheld (line 3 as adjusted by line 4—see instructions)	1706.26	
6	Taxable social security wages	25,978.87	
6a	Taxable social security wages	25,978.87	x 12.4% (.124) =
6b	Taxable social security tips	0	x 12.4% (.124) =
6c	Taxable Medicare wages and tips	25,978.87	x 2.9% (.029) =
6d	Taxable Medicare tips	0	x 2.9% (.029) =
7	Total social security and Medicare taxes (add lines 6b, 6d, and 7b). Check here if wages are not subject to social security and/or Medicare tax	3974.77	
8	Adjustment of social security and Medicare taxes (see instructions for required explanation)	0	
9	Sick Pay \$ <input type="checkbox"/> Fractions of Cents \$ <input type="checkbox"/> Other \$ <input type="checkbox"/>	0	
10	Adjusted total of social security and Medicare taxes (line 8 as adjusted by line 9—see instructions)	3974.77	
11	Total taxes (add lines 5 and 10)	5681.03	
12	Advance earned income credit (EIC) payments made to employees	0	
13	Net taxes (subtract line 12 from line 11). If \$2,500 or more, this must equal line 17, column (d) below (or line D of Schedule B (Form 941))	5681.03	
14	Total deposits for quarter, including overpayment applied from a prior quarter	0	
15	Balance due (subtract line 14 from line 13). See instructions	5681.03	Due
16	Overpayment. If line 14 is more than line 13, enter excess here \$ <input type="checkbox"/> Applied to next return or <input type="checkbox"/> Refunded.	0	

- All filers: If line 13 is less than \$2,500, you need not complete line 17 or Schedule B (Form 941).
- Semiweekly schedule depositors: Complete Schedule B (Form 941) and check here ☐
- Monthly schedule depositors: Complete line 17, columns (a) through (d), and check here ☐

17 Monthly Summary of Federal Tax Liability. Do not complete if you were a semiweekly schedule depositor.			
(a) First month liability	(b) Second month liability	(c) Third month liability	(d) Total liability for quarter

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature *William Scott Major*

Print Your Name and Title

William Scott Major

Date

For Privacy Act and Paperwork Reduction Act Notice, see back of Payment Voucher.

Cat. No. 17001Z

Form 941 (Rev. 1-2001)

Form **941**
(Rev. January 2002)
Department of the Treasury
Internal Revenue Service (941)

Employer's Quarterly Federal Tax Return

See separate instructions revised January 2002 for information on completing this return.

Please type or print.

Enter state code for state in which deposits were made only if different from state in address to the right (see page 2 of instructions).

Name (do not distinguish from trade name)

TOWN OF MOSSES

Trade name, if any

Date quarter ended

JUNE 30, 2003

Employer identification number

630815846

City, state, and ZIP code

Address (number and street)

P.O. Box 296
Hayneville, AL 36040

OMB No. 1545-0029

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If address is different from prior return, check here

If you do not have to file returns in the future, check here ☐ and enter date final wages paid ☐
If you are a seasonal employer, see Seasonal employers on page 1 of the instructions and check here ☐

1	Number of employees in the pay period that includes March 12th	1	2
2	Total wages and tips, plus other compensation	11,852.40	
3	Total income tax withheld from wages, tips, and sick pay	792.15	
4	Adjustment of withheld income tax for preceding quarters of calendar year	0	
5	Adjusted total of income tax withheld (line 3 as adjusted by line 4—see instructions)	792.15	
6	Taxable social security wages	11,852.40	
6a	$11,852.40 \times 12.4\% (.124) =$	1,469.70	
6c	$0 \times 12.4\% (.124) =$	0	
7a	$11,852.40 \times 2.9\% (.029) =$	343.72	
7b	Taxable Medicare wages and tips	343.72	
8	Total social security and Medicare taxes (add lines 6b, 6c, and 7b). Check here if wages are not subject to social security and/or Medicare tax <input type="checkbox"/>	1,813.42	
9	Adjustment of social security and Medicare taxes (see instructions for required explanation)	0	
10	Adjusted total of social security and Medicare taxes (line 8 as adjusted by line 9—see instructions)	1,813.42	
11	Total taxes (add lines 5 and 10)	2,605.57	
12	Advance earned income credit (EIC) payments made to employees	0	
13	Net taxes (subtract line 12 from line 11). If \$2,500 or more, this must equal line 17, column (d) below (or line D of Schedule B (Form 941))	2,605.57	
14	Total deposits for quarter, including overpayment applied from a prior quarter	0	
15	Balance due (subtract line 14 from line 13). See instructions	2,605.57	
16	Overpayment. If line 14 is more than line 13, enter excess here \$ <input type="checkbox"/> Applied to next return or <input type="checkbox"/> Refunded.		

• All filers: If line 13 is less than \$2,500, you need not complete line 17 or Schedule B (Form 941).
• Semiweekly schedule depositors: Complete Schedule B (Form 941) and check here ☐
• Monthly schedule depositors: Complete line 17, columns (a) through (d), and check here ☐

17 Monthly Summary of Federal Tax Liability. Do not complete if you were a semiweekly schedule depositor.			
(a) First month liability	(b) Second month liability	(c) Third month liability	(d) Total liability for quarter

Third Party Designee	Do you want to allow another person to discuss this return with the IRS (see separate instructions)? <input type="checkbox"/> Yes, Complete the following. <input type="checkbox"/> No	
	Designee's name <input type="text"/>	Phone no. <input type="text"/> Personal identification number (PIN) <input type="text"/>
Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.	
	Signature <input type="text"/>	Print Your Name and Title <input type="text"/> Date <input type="text"/>

For Privacy Act and Paperwork Reduction Act Notice, see back of Payment Voucher.

Cat. No. 17001Z

Form 941 (Rev. 1-2002)

Form **941**
(Rev. January 1998)
Department of the Treasury
Internal Revenue Service

Employer's Quarterly Federal Tax Return

See separate instructions for information on completing this return.

Please type or print.

Enter state code for state in which deposits were made ONLY if different from state in address to the right (see page 3 of instructions).

Name (as distinguished from trade name)

TOWN OF MOSES

Trade name, if any

Date quarter ended

JUNE 30, 1998

Employer identification number

63-0815896

City, state, and ZIP code

Address (number and street)

P.O. Box 296
Haynesville, AL 36040

OMB No. 1545-0029

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If address is different from prior return, check here

IRS Use

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6	7	8	8	8	8	8	8	8	8	9	9	9	9	9	10	10	10	10	10	10	10	10	10

If you do not have to file returns in the future, check here ☐ and enter date final wages paid ☐
If you are a seasonal employer, see Seasonal employers on page 1 of the instructions and check here ☐

1	Number of employees in the pay period that includes March 12th	1	2
2	Total wages and tips, plus other compensation	10,322.40	
3	Total income tax withheld from wages, tips, and sick pay	1,151.00	
4	Adjustment of withheld income tax for preceding quarters of calendar year	0	
5	Adjusted total of income tax withheld (line 3 as adjusted by line 4—see instructions)	0	
6	Taxable social security wages	10,322.40	
6a			
6b	Taxable social security tips	0	
6c			
7	Taxable Medicare wages and tips	10,322.40	
7a			
8	Total social security and Medicare taxes (add lines 6b, 6d, and 7b). Check here if wages are not subject to social security and/or Medicare tax <input type="checkbox"/>	1,579.32	
9	Adjustment of social security and Medicare taxes (see instructions for required explanation)	0	
10	Adjusted total of social security and Medicare taxes (line 8 as adjusted by line 9—see instructions)	0	
11	Total taxes (add lines 5 and 10)	1,579.32	
12	Advance earned income credit (EIC) payments made to employees	0	
13	Net taxes (subtract line 12 from line 11). This should equal line 17, column (d) below (or line D of Schedule B (Form 941))	1,579.32	
14	Total deposits for quarter, including overpayment applied from a prior quarter	6,111.00	
15	Balance due (subtract line 14 from line 13). See instructions	4,531.68	
16	Overpayment, if line 14 is more than line 13, enter excess here <input checked="" type="checkbox"/> \$ 4,531.68 and check if to be: <input checked="" type="checkbox"/> Applied to next return OR <input type="checkbox"/> Refunded.		
	All filers: If line 13 is less than \$500, you need not complete line 17 or Schedule B (Form 941).		
	Semiweekly schedule depositors: Complete Schedule B (Form 941) and check here <input type="checkbox"/>		
	Monthly schedule depositors: Complete line 17, columns (a) through (d), and check here <input type="checkbox"/>		

17 Monthly Summary of Federal Tax Liability. Do not complete if you were a semiweekly schedule depositor.			
(a) First month liability	(b) Second month liability	(c) Third month liability	(d) Total liability for quarter

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature *William Scott Mage*

Print Your Name and Title

William Scott Mage

Date

For Privacy Act and Paperwork Reduction Act Notice, see page 4 of separate instructions.

Cat. No. 170012

Form 941 (Rev. 1-98)

Form **941**
(Rev. January 2002)
Department of the Treasury
Internal Revenue Service (991)

Employer's Quarterly Federal Tax Return

See separate instructions revised January 2002 for information on completing this return.

Please type or print.

Enter state code for state in which deposits were made only if different from state in address to the right (see page 2 of instructions).

Name (as distinguished from trade name)
TOWN OF MOSSES
Trade name, if any

Date quarter ended
MARCH 31, 2003

Employer identification number
63-0815896
City, state, and ZIP code

Address (number and street)
**P.O. Box 296
Haguenerville, HI 36040**

OMB No. 1545-0029

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If address is different from prior return, check here ☐

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6	7	8	8	8	8	8	8	8	8	9	9	9	9	9	10	10	10	10	10	10	10	10	10

If you do not have to file returns in the future, check here ☐ and enter date final wages paid ☐
If you are a seasonal employer, see Seasonal employers on page 1 of the instructions and check here ☐

1	Number of employees in the pay period that includes March 12th	1	2
2	Total wages and tips, plus other compensation	12,093.73	
3	Total income tax withheld from wages, tips, and sick pay	864.05	
4	Adjustment of withheld income tax for preceding quarters of calendar year	0	
5	Adjusted total of income tax withheld (line 3 as adjusted by line 4—see instructions)	864.05	
6a	Taxable social security wages	12,093.73	
6b	Taxable social security tips	0	
7a	Taxable Medicare wages and tips	12,093.73	
8	Total social security and Medicare taxes (add lines 6b, 6d, and 7b). Check here if wages are not subject to social security and/or Medicare tax <input type="checkbox"/>	1850.34	
9	Adjustment of social security and Medicare taxes (see instructions for required explanation) Sick Pay \$ <input type="checkbox"/> ± Fractions of Cents \$ <input type="checkbox"/> ± Other \$ <input type="checkbox"/>	0	
10	Adjusted total of social security and Medicare taxes (line 8 as adjusted by line 9—see instructions)	1850.34	
11	Total taxes (add lines 5 and 10)	2714.39	
12	Advance earned income credit (EIC) payments made to employees	0	
13	Net taxes (subtract line 12 from line 11). If \$2,500 or more, this must equal line 17, column (d) below (or line D of Schedule B (Form 941))	2714.39	
14	Total deposits for quarter, including overpayment applied from a prior quarter	0	
15	Balance due (subtract line 14 from line 13). See instructions	2714.39	
16	Overpayment. If line 14 is more than line 13, enter excess here \$ <input type="checkbox"/> and check if to be: <input type="checkbox"/> Applied to next return or <input type="checkbox"/> Refunded.		

☐ All filers: If line 13 is less than \$2,500, you need not complete line 17 or Schedule B (Form 941).
☐ Semiweekly schedule depositors: Complete Schedule B (Form 941) and check here.
☐ Monthly schedule depositors: Complete line 17, columns (a) through (d), and check here.

17 Monthly Summary of Federal Tax Liability. Do not complete if you were a semiweekly schedule depositor.			
(a) First month liability	(b) Second month liability	(c) Third month liability	(d) Total liability for quarter

Do you want to allow another person to discuss this return with the IRS (see separate instructions)? ☐ Yes. Complete the following. ☐ No

Third Party Designee	Designee's name	Phone no.	Personal identification number (PIN)
Sign Here	Signature	Print Your Name and Title	Date
	<i>William Scott</i>	<i>Mayor</i>	

For Privacy Act and Paperwork Reduction Act Notice, see back of Payment Voucher.

Cat. No. 17001Z

Form 941 (Rev. 1-2002)

Form **941**
(Rev. January 2001)
Department of the Treasury
Internal Revenue Service

Employer's Quarterly Federal Tax Return

See separate instructions for information on completing this return.

Please type or print.

Enter state code for state in which deposits were made only if different from state in address to the right (see page 2 of instructions).

Name (as distinguished from trade name)

TOWN OF MOSSES

Trade name, if any

Address (number and street)

P.O. Box 296
Hayneville, AL 36040

Date quarter ended

Sept. 30, 2001

Employer identification number

63-0815896

City, state, and ZIP code

CMB No. 1545-0029

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If address is different from prior return, check here

IRS Use

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6	7	8	8	8	8	8	8	8	8	9	9	9	9	9	9	9	9	10	10	10	10	10	10

If you do not have to file returns in the future, check here ☐ and enter date final wages paid

If you are a seasonal employer, see Seasonal employers on page 1 of the instructions and check here

1	Number of employees in the pay period that includes March 12th	1	4
2	Total wages and tips, plus other compensation	20,458.96	
3	Total income tax withheld from wages, tips, and sick pay	1,696.00	
4	Adjustment of withheld income tax for preceding quarters of calendar year	0	
5	Adjusted total of income tax withheld (line 3 as adjusted by line 4—see instructions)	1,696.00	
6	Taxable social security wages	20,458.96	
6a		20,458.96	x 12.4% (.124) =
6b		2,536.91	
6c	Taxable social security tips	0	
6d		0	
7	Taxable Medicare wages and tips	20,458.96	
7a		20,458.96	x 2.9% (.029) =
7b		593.31	
8	Total social security and Medicare taxes (add lines 6b, 6d, and 7b). Check here if wages are not subject to social security and/or Medicare tax	3,130.22	
9	Adjustment of social security and Medicare taxes (see instructions for required explanation)	0	
10	Adjusted total of social security and Medicare taxes (line 8 as adjusted by line 9—see instructions)	3,130.22	
11	Total taxes (add lines 5 and 10)	4,826.22	
12	Advance earned income credit (EIC) payments made to employees	0	
13	Net taxes (subtract line 12 from line 11). If \$2,500 or more, this must equal line 17, column (d) below (or line D of Schedule B (Form 941))	4,826.22	
14	Total deposits for quarter, including overpayment applied from a prior quarter	0	
15	Balance due (subtract line 14 from line 13). See instructions	4,826.22	1/4

16 Overpayment. If line 14 is more than line 13, enter excess here \$ ☐ Applied to next return or ☐ Refunded.

All filers: If line 13 is less than \$2,500, you need not complete line 17 or Schedule B (Form 941).

Semiweekly schedule depositors: Complete Schedule B (Form 941) and check here

Monthly schedule depositors: Complete line 17, columns (a) through (d), and check here

17 Monthly Summary of Federal Tax Liability. Do not complete if you were a semiweekly schedule depositor.			
(a) First month liability	(b) Second month liability	(c) Third month liability	(d) Total liability for quarter

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature *William Scott*

Print Your Name and Title

William Scott, Mayor

For Privacy Act and Paperwork Reduction Act Notice, see back of Payment Voucher.

Cat. No. 170012

Form 941 (Rev. 1-2001)

RLI 0156

Form **941**
(Rev. January 2002)
Department of the Treasury
Internal Revenue Service (950)

Employer's Quarterly Federal Tax Return

See separate instructions revised January 2002 for information on completing this return.

Please type or print.

Enter state code for state in which deposits were made only if different from state in address to the right (see page 2 of instructions).

Name (as distinguished from trade name)
Town of Masses
Trade name, if any

Date quarter ended
Sept 30, 2003

Employer identification number
63-0815896

City, state, and ZIP code

Address (number and street)

P.O. Box 296

Hayneville, AL 36040

OMB No. 1545-0029

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If address is different from prior return, check here

1	1	1	1	1	1	1	1	1	1	2	3	3	3	3	3	3	3	4	4	4	5	5	5
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If you do not have to file returns in the future, check here ☐ and enter date final wages paid ☐
If you are a seasonal employer, see Seasonal employers on page 1 of the instructions and check here ☐

1	Number of employees in the pay period that includes March 12th	1	2
2	Total wages and tips, plus other compensation	2	12,092.71
3	Total income tax withheld from wages, tips, and sick pay	3	867.05
4	Adjustment of withheld income tax for preceding quarters of calendar year	4	0
5	Adjusted total of income tax withheld (line 3 as adjusted by line 4—see instructions)	5	867.05
6	Taxable social security wages	6a	12,092.71
6b	Taxable social security wages	6b	1499.50
7	Taxable Medicare wages and tips	7a	12,092.71
7b	Taxable Medicare wages and tips	7b	350.67
8	Total social security and Medicare taxes (add lines 6b, 6d, and 7b). Check here if wages are not subject to social security and/or Medicare tax <input type="checkbox"/>	8	1850.19
9	Adjustment of social security and Medicare taxes (see instructions for required explanation)	9	0
10	Adjusted total of social security and Medicare taxes (line 8 as adjusted by line 9—see instructions)	10	1850.19
11	Total taxes (add lines 5 and 10)	11	2714.24
12	Advance earned income credit (EIC) payments made to employees	12	0
13	Net taxes (subtract line 12 from line 11). If \$2,500 or more, this must equal line 17, column (d) below (or line D of Schedule B (Form 941))	13	2714.24
14	Total deposits for quarter, including overpayment applied from a prior quarter	14	0
15	Balance due (subtract line 14 from line 13). See instructions	15	2714.24
16	Overpayment. If line 14 is more than line 13, enter excess here \$ <input type="checkbox"/> and check if it is to be: <input type="checkbox"/> Applied to next return or <input type="checkbox"/> Refunded.		

- All filers: If line 13 is less than \$2,500, you need not complete line 17 or Schedule B (Form 941).
- Semiweekly schedule depositors: Complete Schedule B (Form 941) and check here ☐
- Monthly schedule depositors: Complete line 17, columns (a) through (d), and check here ☐

17 Monthly Summary of Federal Tax Liability. Do not complete if you were a semiweekly schedule depositor.			
(a) First month liability	(b) Second month liability	(c) Third month liability	(d) Total liability for quarter

Third Party Designee	Do you want to allow another person to discuss this return with the IRS (see separate instructions)? <input type="checkbox"/> Yes. Complete the following. <input type="checkbox"/> No	
	Designee's name <input type="text"/>	Personal identification number (PIN) <input type="text"/>

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.	
	Signature <input type="text"/>	Print Your Name and Title <input type="text"/>

For Privacy Act and Paperwork Reduction Act Notice, see back of Payment Voucher.

Cat. No. 170012

Form 941 (Rev. 1-2002)

RLI 0157

Form **941**
(Rev. January 2003)
Department of the Treasury
Internal Revenue Service (99)

Employer's Quarterly Federal Tax Return

See separate instructions revised January 2003 for information on completing this return.

Please type or print.

Enter state code for state in which deposits were made only if different from state in address to the right (see page 2 of separate instructions).

Name (as distinguished from trade name)

TOWN OF MASSES

Trade name, if any

Date quarter ended

June 2002

Employer identification number

63-0815896

City, state, and ZIP code

Address (number and street)

P.O. Box 296
Hayneville, AL 36040

CMB No. 1545-0029

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If address is different from prior return, check here

IRS Use

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A If you do not have to file returns in the future, check here ☐ and enter date final wages paid ☐

B If you are a seasonal employer, see Seasonal employers on page 1 of the instructions and check here ☐

1	Number of employees in the pay period that includes March 12th	1	5
2	Total wages and tips, plus other compensation	2	31,288.56
3	Total income tax withheld from wages, tips, and sick pay	3	2474.00
4	Adjustment of withheld income tax for preceding quarters of this calendar year	4	0
5	Adjusted total of income tax withheld (line 3 as adjusted by line 4)	5	2474.00
6	Taxable social security wages	6a	31,288.56
	Taxable social security tips	6c	0
7	Taxable Medicare wages and tips	7a	31,288.56
8	Total social security and Medicare taxes (add lines 6b, 6d, and 7b). Check here if wages are not subject to social security and/or Medicare tax <input type="checkbox"/>	8	4787.15
9	Adjustment of social security and Medicare taxes (see instructions for required explanation)	9	0
10	Adjusted total of social security and Medicare taxes (line 8 as adjusted by line 9)	10	4787.15
11	Total taxes (add lines 5 and 10)	11	7261.15
12	Advance earned income credit (EIC) payments made to employees (see instructions)	12	0
13	Net taxes (subtract line 12 from line 11). If \$2,500 or more, this must equal line 17, column (d) below (or line D of Schedule B (Form 941))	13	7261.15
14	Total deposits for quarter, including overpayment applied from a prior quarter	14	0
15	Balance due (subtract line 14 from line 13). See instructions	15	7261.15 owe
16	Overpayment. If line 14 is more than line 13, enter excess here \$		

All filers: If line 13 is less than \$2,500, do not complete line 17 or Schedule B (Form 941).

Semiweekly schedule depositors: Complete Schedule B (Form 941) and check here ☐

Monthly schedule depositors: Complete line 17, columns (a) through (d), and check here ☐

17 Monthly Summary of Federal Tax Liability. (Complete Schedule B (Form 941) instead, if you were a semiweekly schedule depositor.)			
(a) First month liability	(b) Second month liability	(c) Third month liability	(d) Total liability for quarter

Third Party Designee	Do you want to allow another person to discuss this return with the IRS (see separate instructions)? <input type="checkbox"/> Yes. Complete the following. <input type="checkbox"/> No		
	Designee's name	Phone no.	Personal identification number (PIN)
Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.		
	Signature	Print Your Name and Title	Date

For Privacy Act and Paperwork Reduction Act Notice, see back of Payment Voucher.

Cat. No. 17001Z

Form 941 (Rev. 1-2003)

Form **941**
(Rev. January 2002)
Department of the Treasury
Internal Revenue Service (941)

Employer's Quarterly Federal Tax Return

See separate instructions revised January 2002 for information on completing this return.

Please type or print.

Enter state code for state in which deposits were made only if different from state in address to the right (see page 2 of instructions).

Name (as distinguished from trade name)
TOWN OF MOSSES
Trade name, if any

Date quarter ended
DEC 31, 2003
Employer identification number
63-0815896
City, state, and ZIP code

Address (number and street)
P.O. Box 296
Hayneville, AL 36040

OMB No. 1545-0029

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If address is different from prior return, check here ☐

IRS Use

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6	7	8	8	8	8	8	8	8	8	8	9	9	9	9	9	10	10	10	10	10	10	10	10	10	10

If you do not have to file returns in the future, check here ☐ and enter date final wages paid ☐
If you are a seasonal employer, see Seasonal employers on page 1 of the instructions and check here ☐

1	Number of employees in the pay period that includes March 12th	1	2
2	Total wages and tips, plus other compensation	8,727.39	3
3	Total income tax withheld from wages, tips, and sick pay	450.95	4
4	Adjustment of withheld income tax for preceding quarters of calendar year	450.95	5
5	Adjusted total of income tax withheld (line 3 as adjusted by line 4—see instructions)	1082.20	6a
6	Taxable social security wages	8,727.39	6b
6a	Taxable social security wages	8,727.39	6b
6b	Taxable social security tips	0	6c
6c	Taxable social security tips	0	6d
7a	Taxable Medicare wages and tips	8,727.39	7b
7b	Taxable Medicare wages and tips	253.09	8
8	Total social security and Medicare taxes (add lines 6b, 6d, and 7b). Check here if wages are not subject to social security and/or Medicare tax <input type="checkbox"/>	1335.29	9
9	Adjustment of social security and Medicare taxes (see instructions for required explanation) Sick Pay \$ _____ ± Fractions of Cents \$ _____ ± Other \$ _____	0	10
10	Adjusted total of social security and Medicare taxes (line 8 as adjusted by line 9—see instructions)	1335.29	11
11	Total taxes (add lines 5 and 10)	1786.24	12
12	Advance earned income credit (EIC) payments made to employees	0	13
13	Net taxes (subtract line 12 from line 11). If \$2,500 or more, this must equal line 17, column (d) below (or line D of Schedule B (Form 941))	1786.24	14
14	Total deposits for quarter, including overpayment applied from a prior quarter	0	15
15	Balance due (subtract line 14 from line 13). See instructions	1786.24	

16 Overpayment. If line 14 is more than line 13, enter excess here \$ _____
and check if to be: ☐ Applied to next return or ☐ Refunded.

• All filers: If line 13 is less than \$2,500, you need not complete line 17 or Schedule B (Form 941).
• Semiweekly schedule depositors: Complete Schedule B (Form 941) and check here ☐
• Monthly schedule depositors: Complete line 17, columns (a) through (d), and check here ☐

17 Monthly Summary of Federal Tax Liability. Do not complete if you were a semiweekly schedule depositor.			
(a) First month liability	(b) Second month liability	(c) Third month liability	(d) Total liability for quarter

Do you want to allow another person to discuss this return with the IRS (see separate instructions)? ☐ Yes. Complete the following. ☐ No

Third Party Designee

Designee's name Phone no. Personal identification number (PIN)

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature William Scott
Print Your Name and Title Mayor
Date

For Privacy Act and Paperwork Reduction Act Notice, see back of Payment Voucher.

Cat. No. 17001Z

Form 941 (Rev. 1-2002)

RLI 0159

Form **941**
(Rev. January 2002)
Department of the Treasury
Internal Revenue Service (99)

Employer's Quarterly Federal Tax Return

See separate instructions revised January 2002 for information on completing this return.

Please type or print.

Enter state code for state in which deposits were made only if different from state in address to the right (see page 2 of instructions).

Name (as distinguished from trade name)

Town of Mosses
Trade name, if any

Date quarter ended

March 3, 2002

Employer identification number

63-0815896

City, state, and ZIP code

Address (number and street)

P.O. Box 296
Haywardville, AL 36040

OMB No. 1545-0028

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If address is different from prior return, check here

1	1	1	1	1	1	1	1	1	1	2	3	3	3	3	3	3	3	4	4	4	5	5	5
6	7	8	8	8	8	8	8	8	8	9	9	9	9	9	9	9	9	10	10	10	10	10	10

If you do not have to file returns in the future, check here ☐ and enter date final wages paid ☐
If you are a seasonal employer, see Seasonal employers on page 1 of the instructions and check here ☐

1	Number of employees in the pay period that includes March 12th	1	2
2	Total wages and tips, plus other compensation	14,977.41	
3	Total income tax withheld from wages, tips, and sick pay	1,091.10	
4	Adjustment of withheld income tax for preceding quarters of calendar year	0	
5	Adjusted total of income tax withheld (line 3 as adjusted by line 4—see instructions)	1,091.10	
6	Taxable social security wages	14,977.41	x 12.4% (.124) =
6a			
6b	Taxable social security tips	0	x 12.4% (.124) =
6c			
7a	Taxable Medicare wages and tips	14,977.41	x 2.9% (.029) =
7b			
8	Total social security and Medicare taxes (add lines 6b, 6d, and 7b). Check here if wages are not subject to social security and/or Medicare tax <input type="checkbox"/>	2,291.54	
9	Adjustment of social security and Medicare taxes (see instructions for required explanation)	0	
10	Adjusted total of social security and Medicare taxes (line 8 as adjusted by line 9—see instructions)	2,291.54	
11	Total taxes (add lines 5 and 10)	3,382.64	
12	Advance earned income credit (EIC) payments made to employees	0	
13	Net taxes (subtract line 12 from line 11). If \$2,500 or more, this must equal line 17, column (d) below (or line D of Schedule B (Form 941))	3,382.64	
14	Total deposits for quarter, including overpayment applied from a prior quarter	0	
15	Balance due (subtract line 14 from line 13). See instructions	3,382.64	Due
16	Overpayment. If line 14 is more than line 13, enter excess here \$ <input type="checkbox"/> and check if to be: <input type="checkbox"/> Applied to next return or <input type="checkbox"/> Refunded.		

17 Monthly Summary of Federal Tax Liability. Do not complete if you were a semiweekly schedule depositor.			
(a) First month liability	(b) Second month liability	(c) Third month liability	(d) Total liability for quarter

Third Party Designee	Do you want to allow another person to discuss this return with the IRS (see separate instructions)? <input type="checkbox"/> Yes. Complete the following. <input type="checkbox"/> No		
	Designee's name	Phone no.	Personal identification number (PIN)
Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.		
	Signature	Print Your Name and Title	Date

For Privacy Act and Paperwork Reduction Act Notice, see back of Payment Voucher.

Cat. No. 17001Z

Form 941 (Rev. 1-2002)

RLI 0160

a Control number		22222		Void <input type="checkbox"/>		For Official Use Only OMB No. 1545-0008	
b Employer identification number				1 Wages, tips, other compensation		2 Federal income tax withheld	
63-0815896				\$ 23,958.41		\$ 2,291.95	
c Employer's name, address, and ZIP code				3 Social security wages		4 Social security tax withheld	
Town of Mosses				\$ 23,958.41		\$ 1,485.34	
P.O. Box 296				5 Medicare wages and tips		6 Medicare tax withheld	
Hayneville, AL 36040				\$ 23,958.41		\$ 347.30	
d Employee's social security number				7 Social security tips		8 Allocated tips	
114-54-4293				\$ 0		\$ 0	
e Employee's first name and initial				9 Advance EIC payment		10 Dependent care benefits	
Henry L				\$ 0		\$ 0	
Last name				11 Nonqualified plans		12a See instructions for box 12	
Gordon				\$ 0		\$ 0	
124 Chisolm Street				13a Subsidy		12b	
Hayneville, AL 36040				<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		\$ 0	
f Employee's address and ZIP code				14 Other		12c	
						\$ 0	
15 State Employer's state ID number				16 State wages, tips, etc.		17 State income tax	
AL 170436				\$ 23,958.41		\$ 783.00	
				18 Local wages, tips, etc.		19 Local income tax	
				\$ 23,958.41		\$ 239.66	
						20 Locality name	
						Mosses	

Form **W-2** Wage and Tax
Statement

Copy A For Social Security Administration—Send this entire page with Form W-3 to the Social Security Administration; photocopies are not acceptable.

2003

Cat. No. 10134D

Department of the Treasury—Internal Revenue Service
For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Do Not Cut, Fold, or Staple Forms on This Page — Do Not Cut, Fold, or Staple Forms on This Page

a Control number		22222		Void <input type="checkbox"/>		For Official Use Only OMB No. 1545-0008	
b Employer identification number				1 Wages, tips, other compensation		2 Federal income tax withheld	
63-0815896				\$ 20,807.82		\$ 749.25	
c Employer's name, address, and ZIP code				3 Social security wages		4 Social security tax withheld	
Town of Mosses				\$ 20,807.82		\$ 1,389.36	
P.O. Box 296				5 Medicare wages and tips		6 Medicare tax withheld	
Hayneville, AL 36040				\$ 20,807.82		\$ 301.60	
d Employee's social security number				7 Social security tips		8 Allocated tips	
421-98-6876				\$ 0		\$ 0	
e Employee's first name and initial				9 Advance EIC payment		10 Dependent care benefits	
Alicia B.				\$ 0		\$ 0	
Last name				11 Nonqualified plans		12a See instructions for box 12	
Shuford-Gordon				\$ 0		\$ 0	
124 Chisolm Street				13a Subsidy		12b	
Hayneville, AL 36040				<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		\$ 0	
f Employee's address and ZIP code				14 Other		12c	
						\$ 0	
15 State Employer's state ID number				16 State wages, tips, etc.		17 State income tax	
AL 170436				\$ 20,807.87		\$ 675.00	
				18 Local wages, tips, etc.		19 Local income tax	
				\$ 20,807.87		\$ 208.00	
						20 Locality name	
						Mosses	

Form **W-2** Wage and Tax
Statement

Copy A For Social Security Administration—Send this entire page with Form W-3 to the Social Security Administration; photocopies are not acceptable.

2003

Cat. No. 10134D

Department of the Treasury—Internal Revenue Service
For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

RLI 0161

found

a Control number		Void <input type="checkbox"/>		OMB No. 1545-0008	
b Employer identification number		1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code		3 Social security wages		4 Social security tax withheld	
		5 Medicare wages and tips		6 Medicare tax withheld	
		7 Social security tips		8 Allocated tips	
d Employee's social security number		9 Advance EIC payment		10 Dependent care benefits	
e Employee's first name and initial		11 Nonqualified plans		12a See instructions for box 12	
Last name		13 Statutory employee <input type="checkbox"/> Exempted <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b	
		14 Other		12c	
				12d	
f Employee's address and ZIP code					
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax
					20 Locality name

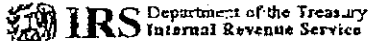
W-2 Wage and Tax
Statement
Copy D For Employer.

2003

Department of the Treasury—Internal Revenue Service
For Privacy Act and Paperwork Reduction
Act Notice, see separate instructions.

♻️ Printed on recycled paper

RLI 0162



OGDEN UT 84201-0038

In reply refer to: 0440706474
 Apr. 05, 2006 LTR 852C 1
 63-0815896 200303 01 000
 11340
 BODC: TE

TOWN OF MOSSES
 PO BOX 296
 HAYNEVILLE AL 36040-0296965

RECEIVED
 BY DATE

MAH 4/11/06

CC Mayor.
 Cottered
 Mr. Elam

Taxpayer Identification Number: 63-0815896
 Tax Periods: Mar. 31, 2003 June 30, 2003
 Sep. 30, 2003
 Form: 941
 Kind of Penalty(s): Failure to Deposit

Dear Taxpayer:

WHY WE ARE CONTACTING YOU

Thank you for your inquiry dated Dec. 19, 2005 asking us to remove your penalty(s).

You asked us to remove the penalty(s) charged on tax periods ended Mar. 31, 2003, June 30, 2003, and Sep. 30, 2003. However, after carefully reviewing your case, we did not find a basis for removing your deposit penalties.

WHY WE COULD NOT REMOVE YOUR PENALTY CHARGES

You explained that your untimely tax deposit was caused by the actions of someone else. The courts have held that the responsibility for making a timely deposit cannot be delegated. Thus, the fact that a bookkeeper failed to make a deposit on time is not a mitigating circumstance. You are responsible for making a timely deposit and someone else's failure cannot serve as a basis for removing your penalty.

YOUR CURRENT BALANCE

Your total balance due currently is \$13,467.29. This amount includes penalty and interest figured to Apr. 17, 2006. We will continue to charge penalties and interest until the amount you owe is paid in full.

We've provided a general explanation of the possible penalties and/or interest included in the current balance due on your account. If you would like a specific explanation of how the amounts were computed on your account, please contact us at the toll-free number shown in this letter and we will send you a detailed computation.

0440706474
Apr. 05, 2006 LTR 852C 1
63-0815896 200303 01 000
11341

TOWN OF MOSSES
PO BOX 296
HAYNEVILLE AL 36040-0296965

**** Paying Late -- IRC Section 6651(d) ****

Initially, the penalty is 1/2% of the unpaid tax for each month or part of a month the tax isn't paid.

If we issue a Notice of Intent to Levy and the balance due isn't paid within 10 days from the date of the notice, the penalty increases to 1% a month.

The penalty can't be more than 25% of the tax paid late.

**** Filing and Paying Late -- IRC Section 6651 ****

We charge a 5% combined penalty of 4 1/2% for filing late and 1/2% for paying late when a return is filed late and the tax is not paid by the due date of the return. The combined penalty is 5% of the unpaid tax for each month or part of a month the return is late, but not more than 5 months, which would total 25% (22 1/2% late filing and 2 1/2% late paying).

In addition to the 22 1/2% late filing penalty for the first 5 months a return is late, we continue to charge the 1/2% late paying penalty for each month or part of a month for as long as the tax is unpaid, but not for more than 25%.

The maximum penalty we can charge is 47 1/2% (22 1/2% late filing plus 25% late paying).

**** Partnership Late Filing -- IRC Section 6698(b) ****

The penalty for late filing of a partnership return is \$50 for each person who was a partner at any time during the year, for each month or part of a month the return was filed late, for up to 5 months.

**** Interest -- IRC Section 6601 ****

We charge interest when tax is not paid on time. We figure interest from the due date of the return (regardless of extensions) to the date we receive full payment or the date of the notice.

Your balance due is a total from several tax periods. Specifically, your balances due by tax period ended are as follows: \$4,647.21 for Mar. 31, 2003, \$4,348.80 for June 30, 2003, and \$4,471.28 for Sep. 30, 2003.

0440706474
Apr. 05, 2006 LTR 852C 1
63-0815896 200303 01 000
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TOWN OF MOSSES
PO BOX 296
HAYNEVILLE AL 36040-0296965

An attorney, certified public accountant, or person enrolled to practice before the Internal Revenue Service may represent you. To have someone represent you, attach a Form 2848, Power of Attorney and Declaration of Representative, (or similar written authorization) to your written statement.

Forms, instructions, and Treasury Department Circular No. 230, Regulations Governing the Practice of Attorneys, Certified Public Accountants, Enrolled Agents, Enrolled Actuaries, and Appraisers before the Internal Revenue Service are available from any Internal Revenue Service office. They are also available by calling 1-800-829-3676 and from our website at www.irs.gov.

OTHER INFORMATION

If taxes are overdue on your account, you will continue to receive bills even if you appeal the penalty. If you decide to appeal, you may pay the penalty to avoid further interest charges on the penalty amount. If you appeal the penalty and the Appeals Officer determines that you are not required to pay it, we will adjust your account and send you a refund.

If you don't appeal, you may file a claim for refund after you pay the penalty. If you want to take your case to court immediately, you should request in writing that your claim for refund be immediately rejected. Then you will be issued a notice of disallowance. You have two years from the date of the notice of disallowance to bring suit in the United States District Court having jurisdiction or in the United States Claims Court.

HOW TO CONTACT US

If you have any questions, please call us toll free at 1-800-829-0115.

If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you. Also, you may want to keep a copy of this letter for your records.

Telephone Number () _____ Hours _____

0440706474
Apr. 05, 2006 LTR 852C 1
63-0815896 200303 01 000
11342

TOWN OF MOSSES
PO BOX 296
HAYNEVILLE AL 36040-0296965

WHAT TO DO IF YOU DISAGREE

If you have additional information and want your case to receive further consideration by an Appeals Officer, please provide a brief written statement of the disputed issues to the Service Center Appeals Coordinator. It should include:

1. A statement that you want to appeal the findings;
2. Your name and address;
3. A statement of facts supporting your position on the issues you are appealing, and,
4. If possible, a statement outlining the law or other authority on which you rely.

The statement of facts, under 3 above, should be detailed and complete, including specific dates, names, amounts, and locations. It must be declared true under penalties of perjury. You may do this by adding to your statement the following signed declaration:

"Under penalties of perjury, I declare that the facts presented in my written protest, which are set out in the accompanying statement of facts, schedules, and other statements are, to the best of my knowledge and belief, true, correct, and complete."

If your authorized representative sends us the protest for you, he or she may substitute a declaration stating that he or she prepared the statement and accompanying documents and whether he or she knows that the statement and accompanying documents are true and correct.

Please address your response to:

Internal Revenue Service
Service Center Penalty Appeals Coordinator
Attn: M/S 6731
P.O. Box 9941, T/P/R
Ogden UT 84409

Even though you are requesting consideration by the Appeals Office, the Service Center Appeals coordinator will review your additional information first, to determine whether the penalty should be removed or reduced. If your appeal can't be resolved immediately with the additional information, the coordinator will send your written statement to the Appeals Office serving your district.

REPRESENTATION

0440706474
Apr. 05, 2006 LTR 852C 1
63-0815896 200303 01 000
11344

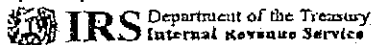
TOWN OF MOSSES
PO BOX 296
HAYNEVILLE AL 36040-0296965

Sincerely yours,



Rita Sandoval
Accounts Management II

Enclosures:
Copy of this letter
Envelope
Record of Accounts



OGDEN UT 84201-0038

RECEIVED

BY

DATE

4/11/06

Cl. Meyer
Cordell
Mickel

TOWN OF MOSSES
PO BOX 296
HAYNEVILLE AL 36040-0296965

CUT OUT AND RETURN THE VOUCHER AT THE BOTTOM OF THIS PAGE IF YOU ARE MAKING A PAYMENT,
EVEN IF YOU ALSO HAVE AN INQUIRY.

The IRS address must appear in the window.

0440706474

Use for payments

Letter Number: LTR0852C
Letter Date : 2006-04-05
Tax Period : 200303

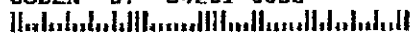
B0DCD-TE



630815896

INTERNAL REVENUE SERVICE

OGDEN UT 84201-0038



TOWN OF MOSSES
PO BOX 296
HAYNEVILLE AL 36040-0296965

630815896 WK TOWN 01 2 200303 670 000000000000

RLI 0168

0440706474
Apr. 05, 2006 LTR 852C I
63-0815896 200303 01,000
11344

TOWN OF MOSSES
PO BOX 296
HAYNEVILLE AL 36040-0296965

Sincerely yours,



Rita Sandoval
Accounts Management II

Enclosures:
Copy of this letter
Envelope
Record of Accounts



OGDEN UT 84201-0038

In reply refer to: 0440706474
 Apr. 05, 2006 LTR 852C 1
 63-0815896 200303 01 000
 11340
 BODC: TE

TOWN OF MOSSES
 PO BOX 296
 HAYNEVILLE AL 36040-0296965

RECEIVED

BY DATE

MTH 4/18/06

CC Major
 Colman
 M. Elson

Taxpayer Identification Number: 63-0815896
 Tax Periods: Mar. 31, 2003 June 30, 2003
 Sep. 30, 2003
 Form: 941
 Kind of Penalty(s): Failure to Deposit

Dear Taxpayer:

WHY WE ARE CONTACTING YOU

Thank you for your inquiry dated Dec. 19, 2005 asking us to remove your penalty(s).

You asked us to remove the penalty(s) charged on tax periods ended Mar. 31, 2003, June 30, 2003, and Sep. 30, 2003. However, after carefully reviewing your case, we did not find a basis for removing your deposit penalties.

WHY WE COULD NOT REMOVE YOUR PENALTY CHARGES

You explained that your untimely tax deposit was caused by the actions of someone else. The courts have held that the responsibility for making a timely deposit cannot be delegated. Thus, the fact that a bookkeeper failed to make a deposit on time is not a mitigating circumstance. You are responsible for making a timely deposit and someone else's failure cannot serve as a basis for removing your penalty.

YOUR CURRENT BALANCE

Your total balance due currently is \$13,467.29. This amount includes penalty and interest figured to Apr. 17, 2006. We will continue to charge penalties and interest until the amount you owe is paid in full.

We've provided a general explanation of the possible penalties and/or interest included in the current balance due on your account. If you would like a specific explanation of how the amounts were computed on your account, please contact us at the toll-free number shown in this letter and we will send you a detailed computation.

0440706474
Apr. 05, 2006 LTR 852C 1
63-0815896 200303 01 000
11341

TOWN OF MOSSES
PO BOX 296
HAYNEVILLE AL 36040-0296965

**** Paying Late -- IRC Section 6651(d) ****

Initially, the penalty is 1/2% of the unpaid tax for each month or part of a month the tax isn't paid.

If we issue a Notice of Intent to Levy and the balance due isn't paid within 10 days from the date of the notice, the penalty increases to 1% a month.

The penalty can't be more than 25% of the tax paid late.

**** Filing and Paying Late -- IRC Section 6651 ****

We charge a 5% combined penalty of 4 1/2% for filing late and 1/2% for paying late when a return is filed late and the tax is not paid by the due date of the return. The combined penalty is 5% of the unpaid tax for each month or part of a month the return is late, but not more than 5 months, which would total 25% (22 1/2% late filing and 2 1/2% late paying).

In addition to the 22 1/2% late filing penalty for the first 5 months a return is late, we continue to charge the 1/2% late paying penalty for each month or part of a month for as long as the tax is unpaid, but not for more than 25%.

The maximum penalty we can charge is 47 1/2% (22 1/2% late filing plus 25% late paying).

**** Partnership Late Filing -- IRC Section 6698(b) ****

The penalty for late filing of a partnership return is \$50 for each person who was a partner at any time during the year, for each month or part of a month the return was filed late, for up to 5 months.

**** Interest -- IRC Section 6601 ****

We charge interest when tax is not paid on time. We figure interest from the due date of the return (regardless of extensions) to the date we receive full payment or the date of the notice.

Your balance due is a total from several tax periods. Specifically, your balances due by tax period ended are as follows: \$4,647.21 for Mar. 31, 2003, \$4,348.80 for June 30, 2003, and \$4,471.28 for Sep. 30, 2003.

0440706474
Apr. 05, 2006 LTR 852C 1
63-0815896 200303 01 000
11342

TOWN OF MOSSES
PO BOX 296
HAYNEVILLE AL 36040-0296965

WHAT TO DO IF YOU DISAGREE

If you have additional information and want your case to receive further consideration by an Appeals Officer, please provide a brief written statement of the disputed issues to the Service Center Appeals Coordinator. It should include:

1. A statement that you want to appeal the findings;
2. Your name and address;
3. A statement of facts supporting your position on the issues you are appealing, and,
4. If possible, a statement outlining the law or other authority on which you rely.

The statement of facts, under 3 above, should be detailed and complete, including specific dates, names, amounts, and locations. It must be declared true under penalties of perjury. You may do this by adding to your statement the following signed declaration:

"Under penalties of perjury, I declare that the facts presented in my written protest, which are set out in the accompanying statement of facts, schedules, and other statements are, to the best of my knowledge and belief, true, correct, and complete."

If your authorized representative sends us the protest for you, he or she may substitute a declaration stating that he or she prepared the statement and accompanying documents and whether he or she knows that the statement and accompanying documents are true and correct.

Please address your response to:

Internal Revenue Service
Service Center Penalty Appeals Coordinator
Attn: M/S 6731
P.O. Box 9941, T/P/R
Ogden UT 84409

Even though you are requesting consideration by the Appeals Office, the Service Center Appeals coordinator will review your additional information first, to determine whether the penalty should be removed or reduced. If your appeal can't be resolved immediately with the additional information, the coordinator will send your written statement to the Appeals Office serving your district.

REPRESENTATION

0440706474
Apr. 05, 2006 LTR 852C 1
63-0815896 200303 01 000
11343

TOWN OF MOSSES
PO BOX 296
HAYNEVILLE AL 36040-0296965

An attorney, certified public accountant, or person enrolled to practice before the Internal Revenue Service may represent you. To have someone represent you, attach a Form 2848, Power of Attorney and Declaration of Representative, (or similar written authorization) to your written statement.

Forms, instructions, and Treasury Department Circular No. 230, Regulations Governing the Practice of Attorneys, Certified Public Accountants, Enrolled Agents, Enrolled Actuaries, and Appraisers before the Internal Revenue Service are available from any Internal Revenue Service office. They are also available by calling 1-800-829-3676 and from our website at www.irs.gov.

OTHER INFORMATION

If taxes are overdue on your account, you will continue to receive bills even if you appeal the penalty. If you decide to appeal, you may pay the penalty to avoid further interest charges on the penalty amount. If you appeal the penalty and the Appeals Officer determines that you are not required to pay it, we will adjust your account and send you a refund.

If you don't appeal, you may file a claim for refund after you pay the penalty. If you want to take your case to court immediately, you should request in writing that your claim for refund be immediately rejected. Then you will be issued a notice of disallowance. You have two years from the date of the notice of disallowance to bring suit in the United States District Court having jurisdiction or in the United States Claims Court.

HOW TO CONTACT US

If you have any questions, please call us toll free at 1-800-829-0115.

If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you. Also, you may want to keep a copy of this letter for your records.

Telephone Number () _____ Hours _____

**Internal Revenue Service**

DEPARTMENT OF THE TREASURY

e-services

RECEIVEDBY *M.H.* DATE *4/11/06**CC: [unclear]
[unclear]
Mr. Elan*

This Product Contains Sensitive Taxpayer Data

Request Date: 03-27-2006

Response Date: 03-27-2006

IRS Employee Number: KRJFB

Tracking Number: 100005763497

Account Transcript

FORM NUMBER: 941

TAX PERIOD: Jun. 30, 1998

TAXPAYER IDENTIFICATION NUMBER: 63-0815896

TOWN OF MOSSES

PO BOX 296

HAYNEVILLE, AL 36040-0296-965

--- ANY MINUS BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE: -\$6,111.07

ACCRUED INTEREST: \$0.00 AS OF: Apr. 10, 2006

ACCRUED PENALTY: \$0.00 AS OF:

ACCOUNT BALANCE

PLUS ACCRUALS: -\$6,111.07

TAX PER TAXPAYER: 0.00

RETURN NOT PRESENT FOR THIS ACCOUNT

TRANSACTIONS

CODE	EXPLANATION OF TRANSACTION	CYCLE DATE	AMOUNT
650	FEDERAL TAX DEPOSIT	08-04-1998	-\$6,111.07

This Product Contains Sensitive Taxpayer Data

**Internal Revenue Service**

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DEPARTMENT OF THE TREASURY

This Product Contains Sensitive Taxpayer Data

Account Transcript

Request Date: 03-27-2006

Response Date: 03-27-2006

IRS Employee Number: KRJFB

Tracking Number: 100005763497

FORM NUMBER: 941

TAX PERIOD: Dec. 31, 2003

TAXPAYER IDENTIFICATION NUMBER: 63-0815896

RECEIVED
BY
DATE 4/11/06

TOWN OF MOSSES

PO BOX 296

HAYNEVILLE, AL 36040-0296-965

--- ANY MINUS BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE: \$2,694.77
 ACCRUED INTEREST: \$7.24 AS OF: Apr. 10, 2006
 ACCRUED PENALTY: \$8.93 AS OF: Jan. 31, 2004

ACCOUNT BALANCE
 PLUS ACCRUALS: \$2,710.94

TAX PER TAXPAYER: \$1,786.24

Dec. 23, 2005 RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER)
 Mar. 27, 2006 PROCESSING DATE

TRANSACTIONS

CODE	EXPLANATION OF TRANSACTION	CYCLE DATE	AMOUNT
150	RETURN FILED AND TAX ASSESSED 29141-056-21215-6	200611 03-27-2006	\$1,786.24
166	LATE FILING PENALTY	200611 03-27-2006	\$401.90
276	FAILURE TO PAY TAX PENALTY	200611 03-27-2006	\$232.21
196	INTEREST ASSESSED	200611 03-27-2006	\$274.42

This Product Contains Sensitive Taxpayer Data



Internal Revenue Service

DEPARTMENT OF THE TREASURY

e-services

This Product Contains Sensitive Taxpayer Data

Account Transcript

Request Date: 03-27-2006

Response Date: 03-27-2006

IRS Employee Number: KRJFB

Tracking Number: 100005763497

FORM NUMBER: CIVIL PENALTY

TAX PERIOD: Dec. 31, 2001

TAXPAYER IDENTIFICATION NUMBER: 63-0815896

RECEIVED
BT DATE 4/11/06

TOWN OF MOSSES

PO BOX 296

HAYNEVILLE, AL 36040-0296-965

--- ANY MINUS BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE: \$1,431.53

ACCRUED INTEREST: \$135.85 AS OF: Apr. 10, 2006

ACCRUED PENALTY: \$0.00 AS OF:

ACCOUNT BALANCE

PLUS ACCRUALS: \$1,567.38

TAX PER TAXPAYER: 0.00

RETURN NOT PRESENT FOR THIS ACCOUNT

TRANSACTIONS

CODE	EXPLANATION OF TRANSACTION	CYCLE DATE	AMOUNT
240	MISCELLANEOUS PENALTY IRC 6721 PENALTY FOR INTENTIONAL DISREGARD 49154-270-00303-4	200442 11-01-2004	\$1,531.53
670	SUBSEQUENT PAYMENT	09-12-2005	-\$100.00

This Product Contains Sensitive Taxpayer Data

https://eup.eps.irs.gov/PORTAL-PROD/psc/CRM/EMPLOYEE/CRM/c/TDS_MENU_IR... 3/27/2006

RLI 0176



Internal Revenue Service

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DEPARTMENT OF THE TREASURY

This Product Contains Sensitive Taxpayer Data

Account Transcript

Request Date: 03-27-2006

Response Date: 03-27-2006

IRS Employee Number: KRJFB

Tracking Number: 100005763497

FORM NUMBER: 941

TAX PERIOD: Mar. 31, 2003

TAXPAYER IDENTIFICATION NUMBER: 63-0815896

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BY DATE

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HAYNEVILLE, AL 36040-0296-965

--- ANY MINUS BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE: \$4,619.67
ACCRUED INTEREST: \$12.42 AS OF: Apr. 10, 2006
ACCRUED PENALTY: \$13.57 AS OF: Apr. 30, 2003

ACCOUNT BALANCE
PLUS ACCRUALS: \$4,645.66

TAX PER TAXPAYER: \$2,714.39

Dec. 23, 2005 RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER)
Mar. 27, 2006 PROCESSING DATE

TRANSACTIONS

CODE	EXPLANATION OF TRANSACTION	CYCLE DATE	AMOUNT
150	RETURN FILED AND TAX ASSESSED 29141-056-21218-6	200611 03-27-2006	\$2,714.39
166	LATE FILING PENALTY	200611 03-27-2006	\$610.74
186	FEDERAL TAX DEPOSIT PENALTY	200611 03-27-2006	\$271.44
276	FAILURE TO PAY TAX PENALTY	200611 03-27-2006	\$475.02
196	INTEREST ASSESSED	200611 03-27-2006	\$548.08

This Product Contains Sensitive Taxpayer Data

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RLI 0177



Internal Revenue Service

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DEPARTMENT OF THE TREASURY

This Product Contains Sensitive Taxpayer Data

Account Transcript

Request Date: 03-27-2006

Response Date: 03-27-2006

IRS Employee Number: KRJFB

Tracking Number: 100005763497

FORM NUMBER: 941

TAX PERIOD: Jun. 30, 2000

TAXPAYER IDENTIFICATION NUMBER: 63-0815896

TOWN OF MOSSES

PO BOX 296

HAYNEVILLE, AL 36040-0296-965

RECEIVED
DATE 4/11/06

--- ANY MINUS BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE: -\$7,261.15

ACCRUED INTEREST: \$0.00 AS OF: Apr. 10, 2006

ACCRUED PENALTY: \$0.00 AS OF:

ACCOUNT BALANCE

PLUS ACCRUALS: -\$7,261.15

TAX PER TAXPAYER: 0.00

RETURN NOT PRESENT FOR THIS ACCOUNT

TRANSACTIONS

CODE	EXPLANATION OF TRANSACTION	CYCLE DATE	AMOUNT
650	FEDERAL TAX DEPOSIT	09-22-2000	-\$7,261.15

This Product Contains Sensitive Taxpayer Data



Internal Revenue Service

DEPARTMENT OF THE TREASURY

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This Product Contains Sensitive Taxpayer Data

Account Transcript

Request Date: 03-27-2006

Response Date: 03-27-2006

IRS Employee Number: KRJFB

Tracking Number: 100005763497

FORM NUMBER: 941

TAX PERIOD: Mar. 31, 2001

TAXPAYER IDENTIFICATION NUMBER: 63-0815896

TOWN OF MOSSES

PO BOX 296

HAYNEVILLE, AL 36040-0296-965

--- ANY MINUS BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE: \$221.61
ACCRUED INTEREST: \$95.47 AS OF: Apr. 10, 2006
ACCRUED PENALTY: \$0.00 AS OF: Apr. 30, 2001

ACCOUNT BALANCE
PLUS ACCRUALS: \$317.08

TAX PER TAXPAYER: \$3,541.24

Apr. 30, 2001 RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER)
Jun. 18, 2001 PROCESSING DATE

TRANSACTIONS

CODE	EXPLANATION OF TRANSACTION	CYCLE DATE	AMOUNT
150	RETURN FILED AND TAX ASSESSED 49141-132-48199-1	200123 06-18-2001	\$3,541.24
650	FEDERAL TAX DEPOSIT	05-01-2001	-\$3,541.38
186	FEDERAL TAX DEPOSIT PENALTY	200123 06-18-2001	\$321.75
706	OVERPAID CREDIT APPLIED CIVIL PENALTY 200103	09-12-2005	-\$100.00
290	CLAIM DISALLOWED 83154-669-98026-5	200540 10-17-2005	\$0.00

This Product Contains Sensitive Taxpayer Data

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RLI 0179

https://eup.eps.irs.gov/PORTAL-PROD/psc/CRM/EMPLOYEE/CRM/c/TDS_MENU_IR... 3/27/2006

RLI 0180

**Internal Revenue Service**

DEPARTMENT OF THE TREASURY

e-services

RECEIVEDBY *M.H.* DATE *4/11/06**CC: Mary
Graham
M. Elom*

This Product Contains Sensitive Taxpayer Data

Request Date: 03-27-2006

Response Date: 03-27-2006

IRS Employee Number: KRJFB

Tracking Number: 100005763497

Account Transcript

FORM NUMBER: 941

TAX PERIOD: Jun. 30, 2001

TAXPAYER IDENTIFICATION NUMBER: 63-0815896

TOWN OF MOSSES

PO BOX 296

HAYNEVILLE, AL 36040-0296-965

--- ANY MINUS BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE: \$0.00

ACCRUED INTEREST: \$0.00 AS OF: Apr. 10, 2006

ACCRUED PENALTY: \$0.00 AS OF:

ACCOUNT BALANCE

PLUS ACCRUALS: \$0.00

TAX PER TAXPAYER: 0.00

RETURN NOT PRESENT FOR THIS ACCOUNT

TRANSACTIONS

CODE EXPLANATION OF TRANSACTION

CYCLE DATE

AMOUNT

This Product Contains Sensitive Taxpayer Data

**Internal Revenue Service**

DEPARTMENT OF THE TREASURY

e-services

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BT

4/11/06

This Product Contains Sensitive Taxpayer Data

Request Date: 03-27-2006

Response Date: 03-27-2006

IRS Employee Number: KRJFB

Tracking Number: 100005763497

Account Transcript

FORM NUMBER: 941

TAX PERIOD: Sep. 30, 2001

TAXPAYER IDENTIFICATION NUMBER: 63-0815896

No record of return filed.

This Product Contains Sensitive Taxpayer Data

**Internal Revenue Service**

DEPARTMENT OF THE TREASURY

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This Product Contains Sensitive Taxpayer Data

Account Transcript

Request Date: 03-27-2006

Response Date: 03-27-2006

IRS Employee Number: KRJFB

Tracking Number: 100005763497

FORM NUMBER: 941

TAX PERIOD: Dec. 31, 2001

TAXPAYER IDENTIFICATION NUMBER: 63-0815896

TOWN OF MOSSES

PO BOX 296

HAYNEVILLE, AL 36040-0296-965

--- ANY MINUS BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE: \$0.00
 ACCRUED INTEREST: \$0.00 AS OF: Apr. 10, 2006
 ACCRUED PENALTY: \$0.00 AS OF:

ACCOUNT BALANCE
 PLUS ACCRUALS: \$0.00

TAX PER TAXPAYER: 0.00

RETURN NOT PRESENT FOR THIS ACCOUNT

TRANSACTIONS

CODE EXPLANATION OF TRANSACTION

CYCLE DATE

AMOUNT

This Product Contains Sensitive Taxpayer Data

**Internal Revenue Service**

DEPARTMENT OF THE TREASURY

e-services

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BT

4/1/06

This Product Contains Sensitive Taxpayer Data

Request Date: 03-27-2006

Response Date: 03-27-2006

IRS Employee Number: KRJFB

Tracking Number: 100005763497

Account Transcript

FORM NUMBER: 941

TAX PERIOD: Mar. 31, 2002

TAXPAYER IDENTIFICATION NUMBER: 63-0815896

TOWN OF MOSSES

PO BOX 296

HAYNEVILLE, AL 36040-0296-965

--- ANY MINUS BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE: \$0.00
 ACCRUED INTEREST: \$0.00 AS OF: Apr. 10, 2006
 ACCRUED PENALTY: \$0.00 AS OF:

ACCOUNT BALANCE
 PLUS ACCRUALS: \$0.00

TAX PER TAXPAYER: 0.00

RETURN NOT PRESENT FOR THIS ACCOUNT

TRANSACTIONS**CODE EXPLANATION OF TRANSACTION****CYCLE DATE****AMOUNT**

This Product Contains Sensitive Taxpayer Data



Internal Revenue Service

DEPARTMENT OF THE TREASURY

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REC-11

4/11/06

This Product Contains Sensitive Taxpayer Data

Account Transcript

Request Date: 03-27-2006

Response Date: 03-27-2006

IRS Employee Number: KRJPB

Tracking Number: 100005763497

FORM NUMBER: 941

TAX PERIOD: Jun. 30, 2002

TAXPAYER IDENTIFICATION NUMBER: 63-0815896

TOWN OF MOSSES

PO BOX 296

HAYNEVILLE, AL 36040-0296-965

--- ANY MINUS BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE: \$0.00

ACCRUED INTEREST: \$0.00 AS OF: Apr. 10, 2006

ACCRUED PENALTY: \$0.00 AS OF:

ACCOUNT BALANCE

PLUS ACCRUALS: \$0.00

TAX PER TAXPAYER: 0.00

RETURN NOT PRESENT FOR THIS ACCOUNT

TRANSACTIONS

CODE EXPLANATION OF TRANSACTION

CYCLE DATE

AMOUNT

This Product Contains Sensitive Taxpayer Data

Transcript Delivery System

Page 1 of 1

**Internal Revenue Service**

DEPARTMENT OF THE TREASURY

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This Product Contains Sensitive Taxpayer Data

Account Transcript

Request Date: 03-27-2006

Response Date: 03-27-2006

IRS Employee Number: KRJFB

Tracking Number: 100005763497

FORM NUMBER: 941

TAX PERIOD: Sep. 30, 2002

TAXPAYER IDENTIFICATION NUMBER: 63-0815896

TOWN OF MOSSES

PO BOX 296

HAYNEVILLE, AL 36040-0296-965

--- ANY MINUS BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE: \$0.00
 ACCRUED INTEREST: \$0.00 AS OF: Apr. 10, 2006
 ACCRUED PENALTY: \$0.00 AS OF:

ACCOUNT BALANCE
 PLUS ACCRUALS: \$0.00

TAX PER TAXPAYER: 0.00

RETURN NOT PRESENT FOR THIS ACCOUNT

TRANSACTIONS**CODE EXPLANATION OF TRANSACTION****CYCLE DATE****AMOUNT**

This Product Contains Sensitive Taxpayer Data

https://eup.eps.irs.gov/PORTAL-PROD/psc/CRM/EMPLOYEE/CRM/c/TDS_MENU_IR... 3/27/2006

RLI 0186

**Internal Revenue Service**

DEPARTMENT OF THE TREASURY

e-services

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DATE

4/11/06

This Product Contains Sensitive Taxpayer Data

Request Date: 03-27-2006

Response Date: 03-27-2006

IRS Employee Number: KRJFB

Tracking Number: 100005763497

Account Transcript

FORM NUMBER: 941

TAX PERIOD: Dec. 31, 2002

TAXPAYER IDENTIFICATION NUMBER: 63-0815896

TOWN OF MOSSES

PO BOX 296

HAYNEVILLE, AL 36040-0296-965

--- ANY MINUS BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE: \$0.00

ACCRUED INTEREST: \$0.00 AS OF: Apr. 10, 2006

ACCRUED PENALTY: \$0.00 AS OF:

ACCOUNT BALANCE

PLUS ACCRUALS: \$0.00

TAX PER TAXPAYER: 0.00

RETURN NOT PRESENT FOR THIS ACCOUNT

TRANSACTIONS

CODE EXPLANATION OF TRANSACTION

CYCLE DATE

AMOUNT

This Product Contains Sensitive Taxpayer Data

**Internal Revenue Service**

DEPARTMENT OF THE TREASURY

e-services

RECEIVED

DATE

4/11/06

This Product Contains Sensitive Taxpayer Data

Account Transcript

Request Date: 03-27-2006

Response Date: 03-27-2006

IRS Employee Number: KRJFB

Tracking Number: 100005763497

FORM NUMBER: 941

TAX PERIOD: Jun. 30, 2003

TAXPAYER IDENTIFICATION NUMBER: 63-0815896

TOWN OF MOSSES

PO BOX 296

HAYNEVILLE, AL 36040-0296-965

--- ANY MINUS BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE: \$4,348.80
ACCRUED INTEREST: \$11.69 AS OF: Apr. 10, 2006
ACCRUED PENALTY: \$13.03 AS OF: Jul. 31, 2003

ACCOUNT BALANCE
PLUS ACCRUALS: \$4,373.52

TAX PER TAXPAYER: \$2,605.57

Dec. 23, 2005 RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER)
Mar. 27, 2006 PROCESSING DATE

TRANSACTIONS

CODE	EXPLANATION OF TRANSACTION	CYCLE DATE	AMOUNT
150	RETURN FILED AND TAX ASSESSED 29141-056-21217-6	200611 03-27-2006	\$2,605.57
166	LATE FILING PENALTY	200611 03-27-2006	\$586.25
186	FEDERAL TAX DEPOSIT PENALTY	200611 03-27-2006	\$260.55
276	FAILURE TO PAY TAX PENALTY	200611 03-27-2006	\$416.89
196	INTEREST ASSESSED	200611 03-27-2006	\$479.54

This Product Contains Sensitive Taxpayer Data

cup.cps.irs.gov/PORTAL-PROD/psc/CRM/EMPLOYEE/CRM/c/TDS_MENU_IR... 3/27/2006

RLI 0188



Internal Revenue Service

DEPARTMENT OF THE TREASURY

e-services

4/11/06

This Product Contains Sensitive Taxpayer Data

Account Transcript

Request Date: 03-27-2006

Response Date: 03-27-2006

IRS Employee Number: KRJFB

Tracking Number: 100005763497

FORM NUMBER: 941

TAX PERIOD: Sep. 30, 2003

TAXPAYER IDENTIFICATION NUMBER: 63-0815896

TOWN OF MOSSES

PO BOX 296

HAYNEVILLE, AL 36040-0296-965

--- ANY MINUS BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE: \$4,444.78
ACCRUED INTEREST: \$11.95 AS OF: Apr. 10, 2006
ACCRUED PENALTY: \$13.58 AS OF: Oct. 31, 2003

ACCOUNT BALANCE
PLUS ACCRUALS: \$4,470.31

TAX PER TAXPAYER: \$2,714.24

Dec. 23, 2005 RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER)
Mar. 27, 2006 PROCESSING DATE

TRANSACTIONS

CODE	EXPLANATION OF TRANSACTION	CYCLE DATE	AMOUNT
150	RETURN FILED AND TAX ASSESSED	200611 03-27-2006	\$2,714.24
	29141-056-21216-6		
166	LATE FILING PENALTY	200611 03-27-2006	\$610.70
186	FEDERAL TAX DEPOSIT PENALTY	200611 03-27-2006	\$271.41
276	FAILURE TO PAY TAX PENALTY	200611 03-27-2006	\$393.56
196	INTEREST ASSESSED	200611 03-27-2006	\$454.87

This Product Contains Sensitive Taxpayer Data

rs.gov/PORTAL-PROD/psc/CRM/EMPLOYEE/CRM/c/TDS_MENU_IR... 3/27/2006

RLI 0189

0302 1790 0000 0627 4357



DELIVERY CONFIRMATION™
United States Postal Service®

U.S. POSTAGE
PAID
HAYNEVILLE, AL
36040
JUN 12 06
AMOUNT
\$5.30
00015469-07



61612



420 616120000 9971000



UNITED STATES POSTAL SERVICE®

www.usps.com

From:

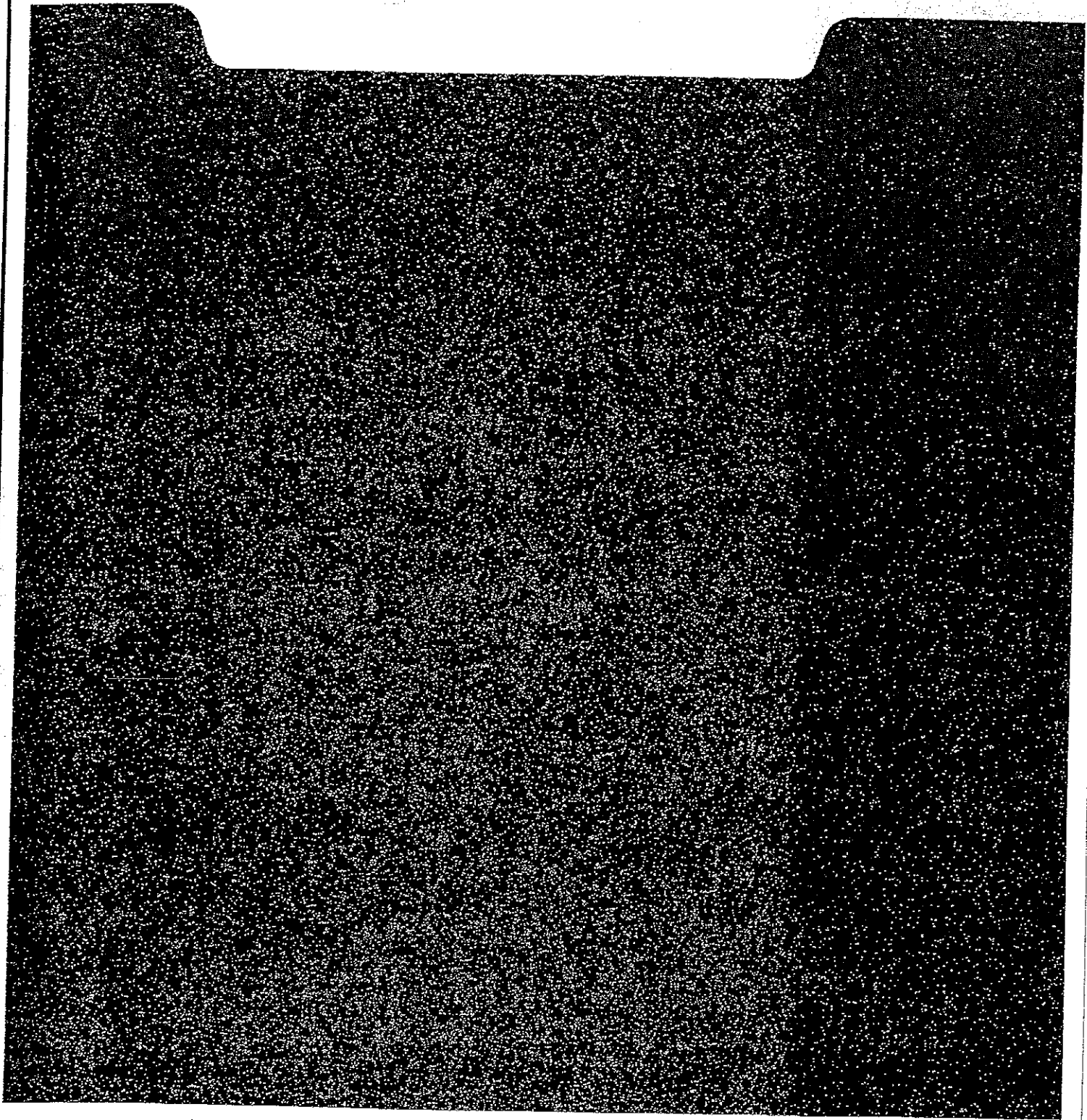
The Town of Mosses
C/O Mayor Wm. Scott
P.O. Box 296
Hayneville, AL 36040

To:

RLI Ins. Co., Surety Claims Dept.
C/O Mr. Everett Fritz
P.O. Box 3961
Peoria, IL 61612-3961
877-623-3795

Label 228, August 2000

UNPAID BILLS



EXHIBIT

tabbles

E

RLI 0191

**Outstanding Accounts Payable
Town of Mosses
As of May 23, 2006**

Creditors	Total Amount Owed	Balance
A T & T Southwest	\$ 1,393.95	\$ 1,393.95
Gen. Serv. Bureau/Nextel	\$ 1,700.36	\$ 1,700.36
Boydallan Law office/Xerox	\$ 1,225.00	\$ 1,225.00
Public safety center	\$ 111.93	\$ 111.93
Fox Valley Tech College	\$ 1,191.53	\$ 1,191.53
Royal Chemicals Inc.	\$ 224.82	\$ 224.82
Unicel/Pinnacle finance	\$ 1,049.21	\$ 1,049.21
Southern Linc	\$ 2,023.68	\$ 2,023.68
G.T. Dist/Police dept.	\$ 1,596.00	\$ 1,596.00
Total of outstanding bills		\$ 10,516.48

Page 3 of 26

5910 W Plano Parkway Suite 100
Plano, Texas 75093-4638
ADDRESS SERVICE REQUESTED

RECEIVED

BY *A. H.*

DATE 5/5/05

SouthwestCredit

#BWNCPPZ
#91747790#
TOWN OF MOSES
1 MOSES PARK CIR
HAYNEVILLE AL 36040-2289

Date: 07/29/05
Creditor: AT&T LONG DISTANCE
Amt. Due: \$1,393.95
Acct. No.: 9174779 - 0200884222001
Telephone: 888 778-4016

.....

Dear TOWN OF MOSES,

Our records indicate that this debt remains unpaid. This shall serve as notification that unless you contact this office immediately to establish arrangements for payment, we will be required to proceed with collection efforts on your account. We have previously informed you that Southwest Credit has the right to report information regarding your account to all major credit reporting agencies. Late payments, missed payments, or other defaults may be reflected on your credit report.

Applicable state laws are printed on the back of this notice.

We want to help and are willing to work with you, but you must contact our office immediately. Avoid further collection activity by enclosing your payment with the tear-off coupon below, or by contacting us to make payment arrangements on your account. Full or partial payment can also be made through our website address at www.sw-credit.com.

Sincerely,
Southwest Credit Systems, L.P.

**This is an attempt to collect a consumer debt by a debt collector.
Any information obtained will be used for that purpose.**



*** PLEASE DETACH AND RETURN IN THE ENCLOSED ENVELOPE WITH YOUR PAYMENT ***



For your protection and better service please:

1. Do not send cash through the mail.
2. Return this portion of the statement with your payment.
3. Include account number on the check or money order.

Acct. No.: 9174779-0200884222001
Creditor: AT&T LONG DISTANCE
#BWNCPZ
#91747790#
TOWN OF MOSES
1 MOSES PARK CIR
HAYNEVILLE AL 36040-2289

IF PAYING BY CREDIT CARD, FILL OUT BELOW		CHECK CARD USING FOR PAYMENT	
CARD NUMBER	EXP. DATE		
SIGNATURE		<input type="checkbox"/>  <input type="checkbox"/> 	
ACCOUNT #	DATE		
9174779-020088422001	07/29/05		
PLEASE PAY THIS AMOUNT:		PAYMENT AMOUNT: \$	
\$1,393.95			

Southwest Credit Systems, L.P.
5910 W Plano Parkway
Suite 100
Plano, TX 75093-4638

SWCS 038 001 20 (QESP)40;T077:022187:001:1000:05213:SP54:SWCS120:01:

RLI 0193

THIS LETTER HAS BEEN SENT TO YOU BY A COLLECTION AGENCY!

AWA Collections

POST OFFICE BOX 6605
ORANGE, CALIFORNIA 92863-6605
(714) 771-3690

December 9, 2005

713295
ALICIA GORDON
CITY OF MOSSES
PO BOX 296
HAYNEVILLE, AL 36040

AWA Account Number: 713295
Assigned By: Nextel Partners Inc
Account Number: 259766080

Principal: \$1,700.36
Check Fee: \$.00
Interest: \$.00
Amount Due: \$1,700.36

Dear CITY OF MOSSES :

This is an offer to settle this account for an amount which is less than the total now due on this account, and a statement of the conditions which apply to this offer.

We are agreeing to settle this account for \$935.19 providing that amount is either received in our office or sent in a letter postmarked, on or before, 45 days from the date of this letter.

The following terms and conditions apply to this settlement offer:

1. Your payment, in the amount stated above, must be received in our office or sent in a letter postmarked, on or before, 45 days from the date of this letter. Failure to make payment in full of the settlement amount by the timeline stated will render this offer null and void.
2. If this offer is made void due to the failure to comply with the terms of this offer, we will be under no obligation to accept or renew these terms in the future.
3. In the event your payment is not honored by your bank or issuer for any reason whatsoever, the settlement offer shall be null and void and of no further effect.

This is an attempt to collect a debt by a debt collector and any information obtained will be used for that purpose.

Sincerely,

Chris Garcia, Ext. 202
Collection Department

*Need to contact them to
settle. Forward a copy to
DJT Petway*

Office Locations

Beverly Hills, CA
Denver, CO
Avon, CT
Plantation, FL
Murfreesboro, TN
Iowa City, IA
Alexandria, VA
Quincy, MA
Union Lake, MI

BOYAJIAN LAW OFFICES, PC

A California Professional Corporation
Attorneys At Law
201 Route 17 North, 5th Floor
Rutherford, NJ 07070-2574
(800) 760-8494
Fax (800) 803-9806

RECEIVED

BY *M44*

10/27/04

Office Locations

St. Louis Park, MN
New York, NY
Hendersonville, NC
Cranston, RI
Memphis, TN
Plano, TX
Heber City, UT
Seattle, WA
Brookfield, WI
Morgantown, WV

December 18, 2004

Town Of Mosses
PO Box 296
Hayneville AL 36040-0296

File #: 385981
Balance: \$1225.00

Dear Town Of Mosses:

Be advised that this office represents Xerox with respect to your outstanding balance which is still due and owing. Our client has advised us that you have failed to make the required payments and, as a result, you are in default in the amount of \$1225.00.

This matter is very serious and requires your immediate attention. Failure to make full payment to our office will leave us with no choice except to proceed with all steps we deem necessary to recover the outstanding balance due our client.

Please understand that we will do all that is allowable under your state's laws to protect our client's interests.

You or your attorney may contact our office at 800-793-2190 between the hours of 8:00 a.m. - 8:30 p.m. (Monday through Thursday), 8:00 a.m. - 5:30 p.m. (Friday), or 8:00 a.m. - 4:30 p.m. (Saturday), to resolve this obligation. You may use your American Express, Discover, MasterCard or Visa credit card to pay the balance by contacting us or completing and returning the lower portion of this letter.

Sincerely,
BOYAJIAN LAW OFFICES
Attorneys at Law

Unless you notify this office within 30 days after receiving this notice that you dispute the validity of the debt or any portion thereof, this office will assume this debt is valid. If you notify this office in writing within 30 days from receiving this notice, this office will obtain verification of the debt or obtain a copy of the judgment and mail you a copy of such judgment or verification. If you request from this office in writing within 30 days after receiving this notice, this office will provide you with the name and address of the original creditor, if different from the current creditor. This is an attempt to collect a debt by a debt collector. Any information obtained will be used for that purpose.

RSD8LOA02K1

M44
Re: Phone Call Rec'd. 2/9/05
Lillian (Vogel) Law Office 866-522-2680
Ref # 385981

Public Safety Center, Inc.

P.O. Box 2370
Eugene, OR 97402

541-344-4434

"Electronic Transfer"
ACH only (no wire transfers!)
Pay directly from your bank to ours!
Use our routing # 123205135
and our account # 20025714

Invoice

Order Date	Invoice #
6/20/2003	25607-1 (N)

Bill To
Mosses Police Department Attn: ANN P.O. Box 296 Hoyneville, AL 36040

Ship To
9513 Mosses Police Department Attn: Chief Henry Gordon 1 Mosses Park Circle Hoyneville, AL 36040

P.O. Number		Terms	Rep Name	Invoice/Ship D...	Ship Via	Phone #
		Net 30	JDo	6/30/2003	Ground	334/563-9141
Quantity	Item Code	Description			Price Each	Amount
2	9049	Battery, Radius P1225 HNN9049A 7.5V 1500mAh			41.99	83.98
1		Freight			5.50	5.50
7		Late Fee Finance Charge			22.45	22.45
Total					\$111.93	

W-9 INFORMATION: PUBLIC SAFETY CENTER IS AN OREGON CORP FTM #93-1319770

ANY ITEMS RETURNED 60 DAYS OR MORE AFTER RECEIPT ARE SUBJECT TO A 10% RESTOCK FEE.

INVOICE

RECEIVEDBY *MAH* DATE *12/14/04*

Please Remit To:

FOX VALLEY TECHNICAL COLLEGE
CASH ROOM
PO BOX 2277
APPLETON WI 54912-2277



Fox Valley
Technical
COLLEGE

Page: 1
Invoice No: AR10630
Invoice Date: 04/29/2003
Customer Number: 51650
Payment Terms: Immediate
Due Date: 04/29/2003.

Customer:

MOSES' POLICE DEPARTMENT TOWN OF
CHIEF HENRY GORDON
P.O. BOX 296
HAYNEVILLE AL 36040

AMOUNT DUE: 1,191.53 USD

PAST DUE

Amount Remitted

For billing questions, please call 920-735-5768

Line	Adj	Identifier	Description	Quantity	UOM	Unit Amt	Net Amount
1			VACANT SEAT/LODGING	1.00	EA	1,191.53	1,191.53
			MARCH 23-27, 2003 SCHOOL RESOURCE OFFICER LEADERSHIP PROGRAM				
			JACKSONVILLE FLORIDA				
SUBTOTAL:							1,191.53
TOTAL AMOUNT DUE:							1,191.53

NOTICE!!!!

This invoice is extremely delinquent and will be turned over to a collection agency if not paid by December 17, 2004.

ROYAL CHEMICAL INC.
P.O. BOX 520710
FLUSHING
NY 11362-9999

Tel : (800)942-2024
Fax : (888)497-7729

Statement

Sep 18, 2003

To :

MOSSES PD
CHIEF HENRY GORDON
1 MOSSES PARK CIR
HAYNEVILLE AL 36040

Account		E-Mail		Fips Code		Page	Printed
14180				0108533712		1	Sep 18, 2003
Date	Document	Reference	Description	Due	Charge	Credit	Balance
Jul 07, 2003	SI-13849	VERBAL	SALES INVOICE	Oct 25, 2003	224.82		224.82
Current		1 - 30 Days	31 - 60 Days	61 - 90 Days	91 + Days	Balance Due	
224.82		0.00	0.00	0.00	0.00	224.82	

IF YOU WOULD LIKE TO MAKE PAYMENT BY CREDIT CARD
PLEASE COMPLETE THE FORM AND RETURN BY MAIL OR FAX.

I WILL PAY THIS STATEMENT WITH MY
CREDIT CARD

CARD TYPE: ☐ MASTERCARD ☐ VISA
☐ AMEX

ACCOUNT NUMBER

EXPIRATION DATE AMOUNT

PRINT NAME (as it appears on card)

SIGNATURE

Dept 650
PO Box 4115
Concord, CA 94524



February 25, 2005

Address Service Requested

#BWNFTZF#PCG3120326605024#



HENRY GORDAN
1 MOSSES PARK CIR
HAYNEVILLE AL 36040-2289

RECEIVED

BY *M.H.* DATE *3/9/05*

IF PAYING USING CHECK BY PHONE PLEASE INCLUDE YOUR ABA AND ROUTING INFORMATION:

IF PAYING BY MASTERCARD, VISA, DISCOVER, OR AMERICAN EXPRESS FILL OUT BELOW.

Check Card Using For Payment ☐ ☐ ☐ ☐

Reference # : DN3426	Total Due : \$1049.21	Statement Date: February 25, 2005
Card Number	Amount	
Signature	Exp. Date	

PINNACLE FINANCIAL GROUP
7825 Washington Ave S Ste 410
Minneapolis, MN 55439-2409



Detach Upper Portion and Return with Payment

YOUR ACCOUNT HAS BEEN RECEIVED FOR COLLECTION

*** SPECIAL SETTLEMENT OFFER ***

Your account has been assigned to this agency for collection. Please contact this office to discuss a generous settlement in full offer authorized by our client.



1) Detach the upper portion of this letter and return with payment using the enclosed envelope.

OR

2) Please contact our office at 1-877-793-9485 to explore the options that are available to you.

OR

3) You may use any of the following services to pay:

WESTERN UNION QUICK COLLECT



CHECK BY PHONE
IS ACCEPTED

Sincerely,



PINNACLE FINANCIAL GROUP
Collector # 1-877-793-9485

Creditor	Account #	Principal	Interest	Cost
UNICEL	00301363969	1049.21	0.00	0.00
Total.....> \$1049.21				

Hours of Operation: Monday - Friday 7a.m. to 11p.m. CST - Saturday 8a.m. to 12p.m. CST - Sunday 4p.m. to 8p.m. CST

NOTICE: SEE REVERSE SIDE FOR IMPORTANT CONSUMER INFORMATION

PCGD3-225F200503-TJ9G-2 503

9001024842 747494

11-20-2001 Mosses Police Department SOLINC

Invoice #
Account Name
Account #
Statement Date
Payment Due

747494
Mosses Police Department
9001024842
11-30-2001
12-15-2001

PO Box 740531
Atlanta, GA 30374-0531



Previous Balance	Payments	Late Pay Charges	Balance Forward	Current Charges	Amount Due
\$2019.66	\$0.00cr	\$0.00	\$2019.66	\$4.02	\$2023.68

Payments posted thru 11/20/2001
Payment \$0.00

Services	Amount
Instant LINC	\$0.00
Phone Service	\$0.80
Information Solutions & Paging	\$0.00
Universal Service Fund	\$0.40
Taxes, E911 & Other Fees	\$2.82
TOTAL CURRENT CHARGES	\$4.02

Last month's payment may not be shown. If you have remitted last month's payment, please pay only the Current Amount Due.

Please return lower portion with payment

☐ Check here for Change of Address
See reverse side for Change of Address form

Account Name Mosses Police Department
Account # 9001024842
Statement Date 11-30-2001
Payment Due 12-15-2001
Amount Due \$2023.68
Amount Paid \$

Please make checks payable to: Southern LINC

0000013846
Mosses Police Department
HENRY GORDON
MOSES POLICE DEPARTMENT
1 MOSES PARK CIRCLE
HAYNEVILLE, AL 36040

SOUTHERN LINC
PO BOX 740531
ATLANTA GA 30374-0531

00019001024842200020236821

RLI 0200

**GT DISTRIBUTORS, INC.**

P. O. BOX 458
 ROSSVILLE, GEORGIA 30741-0458
 FAX NUMBER (706) 861-4444
 706-866-2764

I N V O I C E

Invoice Number: 50958
 Invoice Date: 06/10/96
 Ship Date: 06/06/96
 Order Date: 05/28/96
 Ship Via: FACTORY DIRECT
 Terms: NET 30 DAYS

Sold To: Town of Mosses
 Attn: Accounts Payable
 1 Mosses Park Circle
 Hayneville, AL 36040

Ship To: Mosses Police Dept.
 #1 Mosses Circle
 Hayneville, AL 36040

Order No. 155166 Customer No. 005256 Purch. Ord. No. -- Salesman 001

Quantity Shipped	Quantity B/D	Item Number/ Description	Unit Price	UM	Extension
4		ABA-ORDER* American Body Armor Full Side Navy Carrier, Old Style Tails Extra Cool Max Carrier - Navy Cool Max T-Shirt	399.0000	EA	1,596.00

Carry Bag
 Spectra Plate 5 x 8

NOTE: Chief Simmons..will get
 a Navy Carrier & a White
 Carrier.

*227.01
 Allen going to
 check out the
 and case me*

*Mailed
 copies 2 ind
 11-97*

Comments:

Subtotal	1,596.00
Freight	.00
Sales Tax	.00
Total	1,596.00
Amount Rec.	.00
Balance Due	1,596.00

ORIGINAL COPY

RLI 0201

Attorney Fees

IN THE CIRCUIT COURT OF LOWNDES COUNTY, ALABAMA

WILLA GADSON, ET AL.,

Plaintiffs,

Vs.

TOWN OF MOSSES, ET AL.,

Defendants.

ATTORNEY FEE STATEMENTAttorney Marvin Wiggins

DATE	DESCRIPTION	TIME
3/5/98	Conference w/Mayor Hill	.3
3/9/98	Summary Judgment hearing (in court)	1.5
	Travel Montgomery, AL 100 miles x .26	2.0
3/10/98	P/C w/Ms. Shuford	.3
3/10/98	Review federal court order	.3
3/23/98	P/C w/Ms. Shuford, draft and fax enforcement letter	1.0
3/23/98	P/C w/Attorney Pitters about Planning Meeting	.1
3/25/98	P/C w/Mr. Crocker	.5
3/30/98	P/C w/Attorney Pitters	.4
3/20/97	Conference w/Attorney Davis re: discovery	.2
6/25/97	Preparation of discovery request and letter to Mr. Hill	1.2
7/7/97	Letter to Attorney Pitters	.3
7/11/97	Conference w/opposing counsel re: discovery and depositions	.5
7/15/97	Depositions of Alicia Shuford and Joe Bell	4.0

7/21/97	Preparation of Summary Judgment Brief	2.3
8/8/97	Depositions of plaintiff and Eli Seaborn	6.5
10/6/97	Letter to Attorney Pitters	.3
11/11/97	Letter to Mayor Hill	.3
HOURS		22.0

Attorney Prudence Cash

DATE	DESCRIPTION	TIME
2/6/98	Letter to Court	.3
1/21/97	Amended Answer and research	3.5
2/7/97	Review file, insurance policy and court order	1.2
3/18/97	Rule 26 Disclosure	2.5
4/26/97	Review of documents from clerk	1.5
7/15/97	Deposition of Alicia Shuford	2.5
7/20/97	Preparation of Summary Judgment Motion and Brief	4.6
7/21/97	Preparation and filing s/j and brief	3.0
8/5/97	Prep and filing witness list	1.0
8/8/97	Depositions of plaintiff and Eli Seaborn	6.5
8/28/97	Review amended pretrial order	.5
10/13/97	Review of court ordered mediation	.3
12/3/97	Letter to Mr. Hill	.3
HOURS		27.7

Attorney Angela Starr

DATE	DESCRIPTION	TIME
7/15/97	Depositions of Alicia Shuford and Joe Bell	4.0

Attorney Hank Sanders

DATE	DESCRIPTION	TIME
11/10/98	Answer, discovery, prep and filing	2.5

Attorney Katy Campbell

DATE	DESCRIPTION	TIME
11/12/99	Motion to Quash and for protective order	1.5

Attorney Collins Pettaway, Jr.

DATE	DESCRIPTION	TIME
12/24/98	Review Plaintiffs' pleading & discovery	1.5
3/15/99	Letters to town and council	.5
3/15/99	Review and research file	1.0
3/18/99	Notice of Appearance	.3
4/18/99	Fax from Attorney Pitters	.3
4/21/99	Letter from Attorney Pitters	.3
4/27/99	Prep for hearing	4.0
4/27/99	Motion to dismiss opposition to class certification	.5
4/28/99	hearing & testimony on certification travel 70 miles roundtrip	5.5
5/5/99	Hearing on Motions travel 70 miles roundtrip	2.0

6/2/99	Letter from Attorney Pitters and Motion	.6
6/10/99	Letter to Attorney Pitters	.3
6/15/99	Letter to Attorney Pitters	.3
6/15/99	Fax from Attorney Pitters	.5
6/16/99	Review Plaintiffs filing re: Class Certification	.4
6/21/99	Research on Response to Class Certification	2.3
6/22/99	Prep & filing response to Class Certification	1.0
9/16/99	Fax from Attorney Pitters	.3
9/17/99	Letter from Attorney Pitters	.3
9/20/99	Letter to Town re: deposition	.5
9/20/99	Fax from Attorney Pitters	.2
9/29/99	Letter from Attorney Pitters	.2
9/30/99	Fax from Attorney Pitters	.2
10/5/99	Letter to Attorney Pitters	.3
10/6/99	Motions hearing travel 70 miles roundtrip	1.6
10/9/99	Letter from Attorney Pitters	.3
10/10/99	Fax from Attorney Pitters and conference	.5
10/22/99	Letter from Attorney Pitters	.3
11/10/99	Letter to Town regarding discovery	.3
11/23/99	Letter to Attorney Pitters & conf. w/Att. Campbell	.5
11/30/99	Letter from & conf. w/Att. Pitters	.5
12/1/99	Motion hearing travel 70 miles roundtrip	2.0

3/1/00	Hearing travel 70 miles roundtrip	2.0
8/31/01	Letter to clerk	.3
8/31/01	Preparation of proposed order	1.3
1/15/02	Letter to Att. Pitters	.3
2/26/02	Letter to Town	.3
5/5/02	Memo to Katy Campbell	.4
5/7/02	Response to Motion for Sanctions and response to discovery	.5 1.0
5/7/02	Prep & filing discovery	4.2
5/8/02	Motion Hearing (in court) travel 70 miles roundtrip	3.0
5/16/02	Letter from Att. Pitters Letter to Att. Pitters	.1 .3
6/21/02	Letter from Attorney Pitters and research	.4
7/31/02	Letter from Attorney Pitters	.3
8/8/02	Letter to Town re: depositions	.3
3/6/02	Hearing travel 70 miles roundtrip	1.8
5/8/02	Motions hearing travel 70 miles roundtrip	2.0
8/16/02	Letter from Attorney Pitters	.3
8/30/02	Response to Motion to Compel	1.3
9/3/02	Letter from Att. Pitters	.2
9/4/02	Motion Hearing travel 70 miles roundtrip	2.0

9/12/02	Letter to Att. Pitters	.3
11/6/02	Depositions of Mayor Hill and Alicia Gordon travel 70 miles roundtrip	4.5
10/4/00	Motion hearing travel 70 miles roundtrip	2.0
HOURS		58.4

MISCELLANEOUS CASES

Attorney Collins Pettaway, Jr.

DATE	DESCRIPTION	TIME
8/10/00	Receipt & review ABI file on Hrobouski case	2.8
2/21/01	Letter to Mayor Hill about claims filed by Att. Ott, Letter to Ben Turner to return property, Letter to clerk about Cornner family claims	2.0
4/20/01	Review and submit to carrier federal court lawsuit from Hugh Hrobouski; conf. w/ Mayor Hill and clerk	1.8
5/1/01	Review documents from carrier re: defense of lawsuit filed by H. Hrobouski	.8
6/25/01	Review letter and respond re: Att. representing the Cornner family	1.0
8/31/01	Letter to co-counsel on H. Hrobouski case	.3
9/14/01	Review & respond to discovery in H. Hrobouski case, and letter to co-counsel	2.6
9/17/01	Letter from carrier changing counsel re: Hrobouski case	.4
11/29/01	Documents from clerk and review re: Hrobouski case	1.6
5/1/02	Fax from clerk and conf. re: Cornner lawsuit	.4

5/2/02	Fax and conf. w/Cornner family attorney and review complaint	1.1
5/31/02	Letter from Cornner family counsel	.3
6/6/02	Letter from Cornner family counsel	.3
6/6/02	Fax and conf. w/carrier and clerk	1.4
6/11/02	Letter from carrier and conf w/Cornner family attorney	.4
6/12/02	Letter from Alex Holtsford	.3
6/13/02	Letter from Ins. Co. re: Cornner family	.4
6/19/02	Letter from Rick Howard re: defense of Cornner lawsuit	.3

HOURS		18.2
--------------	--	-------------

<u>Rate</u>	<u>Total Hours</u>	<u>Due</u>
\$95.00	134.3 hrs.	\$12,758.50

TOTAL \$12,758.50

Prior Payments Credit	\$1,500.00
	<u>\$3,000.00</u>
	\$4,500.00

\$12,758.50
 - 4,500.00 (credit)
 \$8,258.50

1997 through 12/31/02 @ \$95.00 per hour

TOTAL AMOUNT DUE \$8,258.50

Chestnut, Sanders, Sanders, Pettaway & Campbell, LLC
Collins Pettaway, Jr.'s Time Entry Report
for Selected File:

Town of Mosses

Client ID:

Matter ID:

\$125.00 per hour
Wed Jan 1, 2003 to Tue. Sep 28, 2004

Date	Activity	Description	Time (hrs)
✓ Wed Aug 18, 2004		Conf - Conf with Atty Pitters and Court about case and continuance.	0.50
✓ Tue Aug 17, 2004		Lowndes Cir. CL/Town of Mosses - bench trial prep.	3.00
✓ Thu Aug 12, 2004		Trial Prep - Preparation for trial and send depo errata sheet to Mr. Crocker.	2.30
✓ Mon Jul 26, 2004		Trial Prep - Trial prep and letter to Mayor.	1.50
Fri Jun 25, 2004		Review - Review letter from Mayor to Ms. Gordon.	0.80
Thu Jun 17, 2004		Travel - To Alexandria, AL for depo of Mr. Crocker. 165 miles one way.	3.00
Thu Jun 17, 2004		Deposition - Deposition of Mr. Crocker in Alexandria, AL.	2.30
Thu Jun 17, 2004		Travel - Return to Selma. 165 miles.	2.50
Tue Jun 8, 2004		Research and memo - Research and memo on redistricting.	1.50
Mon Jun 7, 2004		Research - Research on redistricting issue.	3.30
Fri Jun 4, 2004		Travel - Travel to Mosses, AL. (35 miles)	0.80
Fri Jun 4, 2004		Hearing - Attended hearing on Town Clerk and offered advice and opinions.	2.80
Fri Jun 4, 2004		Travel - Travel from Mosses, AL. (35 miles)	0.80
Fri May 28, 2004		Letter - Letter to Atty Pitters about depo of Mr. Crocker.	0.30

Printed by Collins Pettaway, Jr. on Tue Sep 28, 2004.

1 of 4

RLI 0210

Time Entry Report

Town of Mosses

Date	Activity	Description	Time (hrs)
Thu May 20, 2004		Conf and Research - Conf with Mayor and research on termination letter for clerk.	1.00
Wed May 19, 2004		Phone Conf - Conf with Mayor Hill about Clerk.	0.50
Tue May 18, 2004		Hearing/Town of Mosses - Termination Hearing	1.00
Tue May 11, 2004		Conf and Scheduling - Conf with Councilman Hill about termination hearing, and Atty Pitters about depo of mr. Crocker and Mr. Crocker.	1.00
Fri May 7, 2004		Appointment-Mayor Hill - Discussed issues with Clerk.	1.00
Thu May 6, 2004		Letter and Review - Letter to Atty Pitters.	0.80
Wed Apr 7, 2004		Lowndes Cir. Ct./Town of Mosses/docket call - Travel and court hearing. Set trial date.	1.50
Thu Mar 18, 2004		Meeting-Town of Mosses - Meeting with Council. Meeting 2.0) Travel (1.0)	3.00
Mon Mar 1, 2004		Phone Consultation - Conf with Mayor Hill.	0.80
Wed Feb 11, 2004		Lowndes Cir. Ct./Gadson v. Mosses, et al. - set for schedule conference	1.00
Tue Feb 10, 2004		Conf with Court - Conf about status and scheduling	0.50
Thu Feb 5, 2004		Letter - Letter regarding Mayor Hill's Depo.	0.50
Mon Jan 26, 2004		Letter - Letter regarding Mayor Hill's Depo.	0.30
Tue Dec 23, 2003		Conf and Research - Conf W/Mayor and investigation of indictment on police chief	1.00
Tue Dec 16, 2003		Grand Jury Testimony-Mayor Walter Hill - Montgomery, Alabama-Conf	0.40
Tue Dec 9, 2003		Phone Conf-Town Of Mosses - Trial Conf W/Terry Davis and Armado Pitters about trial conference. Follow-up letter.	1.50
Thu Dec 4, 2003		Conf Call-Town Of Mosses - Call W/Judge McFerrin	1.00
Wed Dec 3, 2003		Pretrial conf. - pretrial conf. Travel to Hayneville	2.50
Tue Dec 2, 2003		Deposition-Town Of Mosses-Mayor Hill - Travel and depo attendance	3.30

Printed by Collins Pesaway, Jr. on Tue Sep 28, 2004.

2 of 4

RLI 0211

Time Entry Report

Town of Mosses

Date	Activity	Description	Time (hrs)
Mon Dec 1, 2003		Depo Prep-Town of Mosses - Mayor Hill's Depo in the Tax Case	0.50
Mon Nov 24, 2003		Depo and meeting Prep - Conf w/mayor, review file and documents to prepare for meeting with Atty Gen investigators and depo in Tax Case.	1.50
Fri Nov 21, 2003		Cut Off date - Cut off for depositions	0.50
Mon Nov 17, 2003		Letter - Letter to Pitters.	0.30
Fri Nov 14, 2003		- All dispositive motions due	0.50
Mon Nov 10, 2003		Federal Grand Jury Investigator Conf - Travel to Haynville, AL and Conf /Mayor Hill, ATF Agent, Asst Atty General & ABI Agent about Chief Gordon, and respond to federal subpoena.	2.70
Fri Nov 7, 2003		Letter - Letter to Pitters.	0.30
Fri Oct 31, 2003		- Discovery Due by 11/1/03	1.50
Wed Oct 15, 2003		- Exchange Witness List (actual)	1.50
Wed Oct 1, 2003		- Defendant expert identified	1.50
Mon Sep 1, 2003		- Plaintiff's expert identified	1.50
Thu Jul 10, 2003		Letter - Letter from Pitters.	0.30
Mon Jun 30, 2003		Appointment - Trial Prep Trial Prep Trial Prep	1.00
Mon Jun 30, 2003		Trial Prep -	2.00
Thu Jun 26, 2003		Document Prep - Depo Notices.	0.50
Tue Jun 24, 2003		Document Prep - Prepared notice to vacate and faxed to clerk.	0.80
Tue Jun 24, 2003		Letter - Letter to Atty Pitters about discovery.	0.80
Tue Jun 24, 2003		Letter and Document Prep - Letter to Atty Pitters about discovery and filing motion and conf with clerk.	1.80
Fri Jun 20, 2003		Letter - Letter from Pitters about sanctions.	0.80
Wed Jun 18, 2003		Review - Review court's order on possible sanctions and conf with clerk.	0.80
Fri May 23, 2003		Appointment -	1.00

Printed by Collins Pestaway, Jr. on Tue Sep 28, 2004.

3 of 4

RLI 0212

Time Entry Report

Town of Moses

Date	Activity	Description	Time (hrs)
Fri May 23, 2003		Letter and-File Review - Letter to Pitters regarding discovery and sanctions.	1.30
Thu Feb 13, 2003		Letter - Letter to Pitters about discovery and file review.	0.80

Total Time :

72.20 Hrs.

1/1/03 forward @:\$125.00 per hour
\$125.00 x 72.20 hrs. = \$9,025.00

IN THE CIRCUIT COURT OF LOWNDES COUNTY, ALABAMA

KATHY GORDON,

Plaintiff,

Vs.

TOWN OF MOSSES, ET AL.,

Defendants.

ATTORNEY FEE STATEMENTAttorney Hope M. Avers

DATE	DESCRIPTION	TIME
6/8/99	Deposition prep for Dr. Robert Harris	2.0
6/9/99	Deposition of Dr. Robert Harris	3.0
HOURS		5.0

Attorney Collins Pettawav, Jr.

DATE	DESCRIPTION	TIME
10/7/98	Conference w/Mayor re: claim	.8
10/7/98	Review documents & letter to Ms. Gordon's attorney	1.0
10/9/98	Letter & conference w/Ms. Gordon's attorney	.4
10/12/98	Fax from Town re: lawsuit & conference	.3
10/21/98	Preparation & Filing of Objection & Answer and Motion to Dismiss	2.0
3/14/99	Conference w/Mayor & several counsel members & investigation	1.5
3/15/99	Notice of Appearance & Amended Answer	1.0

4/6/99	Conference w/Plaintiff's attorney re: motions	.8
4/6/99	Conference w/Court re: motions	.3
4/19/99	Conference & letter to plaintiff's attorney re: depositions and letter to client	1.0
4/22/99	Conference w/Plaintiff's attorney	.4
4/25/99	Preparation for depositions of Henry Gordon & Kathy Gordon	1.2
4/26/99	Depositions of Henry Gordon & Kathy Gordon	5.0
6/8/99	Preparation for depositions of Dr. Harris, Mayor and Fire Chief	1.0
6/9/99	Preparation for depositions of Dr. Harris	.8
6/9/99	Deposition Montgomery, AL - Dr. Harris Travel, Montgomery, AL	1.5 2.0
6/10/99	Depositions, Mosses, AL, Mayor Hill & Fire Chief Curry	2.0
	Travel Mosses, AL	1.3
6/19/99	Response to Request for Admission	1.0
7/28/99	Trial Preparation, Conference w/witnesses	3.8
8/2/99	Jury Selection	6.0
8/5/99	Trial Preparation	6.5
8/6/99	Trial	9.0
8/7/99	Trial Continued	5.8
8/9/99	Letter from counsel	.3
8/18/99	Letter to Clerk	.3
8/31/99	Letter from counsel	.1
10/18/99	Review of Release from hospital	.4
11/10/99	Motion to Discover assets research	1.5

11/19/99	Preparation of satisfaction & letter to opposing counsel	1.0
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12/9/99	Filing satisfaction of judgment and closing case	.8
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TOTAL HOURS		65.8
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$\$95.00 \times 65.8 = \$6,251.00$

TOTAL PAYMENT DUE \$6,251.00

8/10/99	Paid for Depositions	\$247.75
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GRAND TOTAL AMOUNT DUE FOR SERVICE

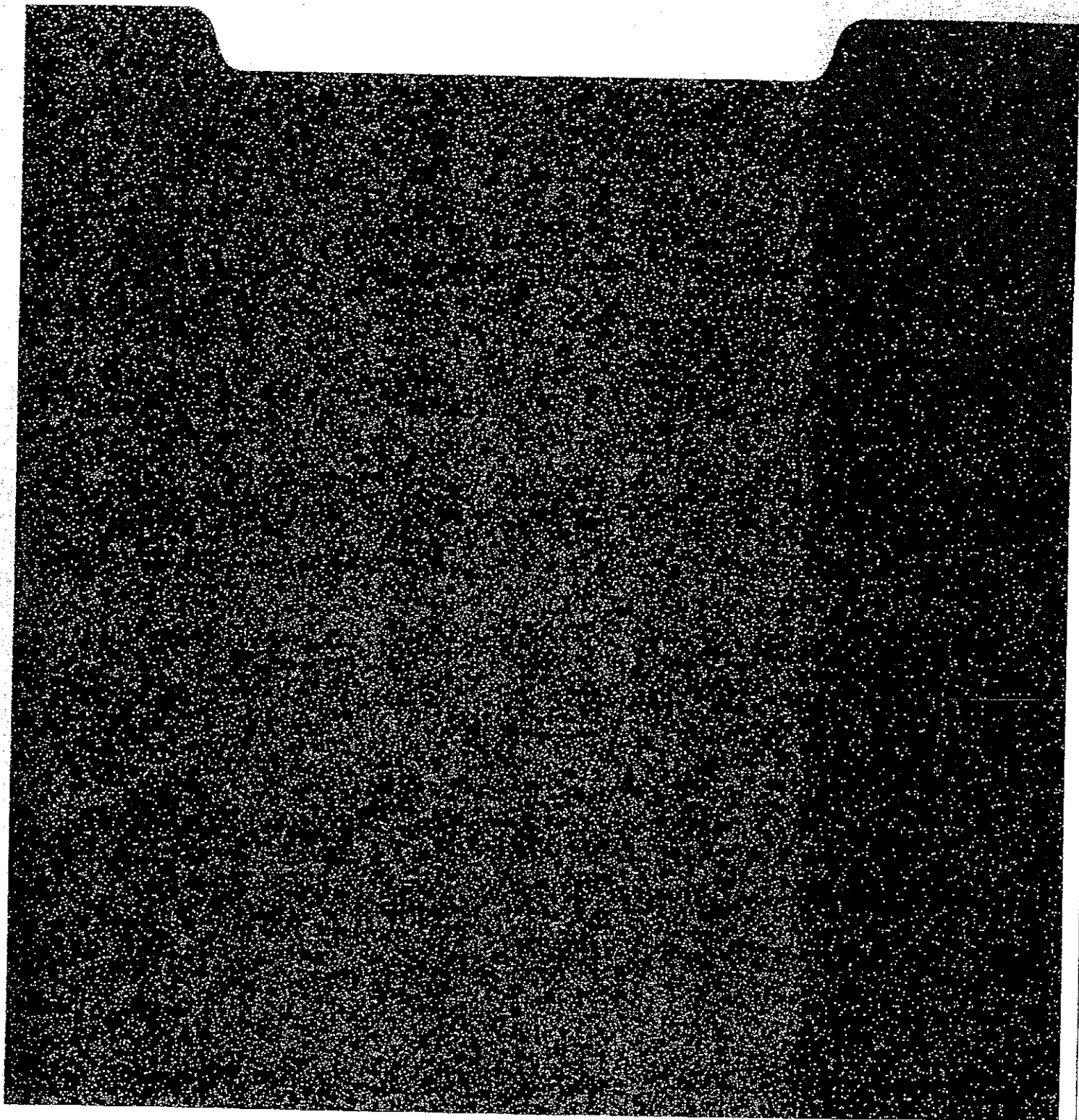
RE: TOWN OF MOSSES

Willa Gadson	\$17,283.50
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Kathy Gordon	\$ 6,251.00
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TOTAL DUE	\$23,534.50
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MISC



EXHIBIT

F

RLI 0220

BOND MANAGEMENT REVIEW

Examiner: Everett Fritz Claim No: 00174318

Bond No: RSB0633446 Policy Period: 9-10-04 9-10-05

Principal: City of Moses

Obligee: City of Moses

Penal Sum: \$ 100,000 .00

Instructions:

Principal: City of Moses

Address: P O Box 296

City: Hayneville State: AL Zip: 36040

Project: _____

Accident State: AL-01

Description of Loss: Fidelity Claim

DOL: 10/13/2004 ☒ Administrative DNR: 10/18/2004

Acknowledgement: UW ☒ ☐ Broker ☒ ☐ Mike ☐ Dan ☐

Underwriting Office: SUR01 Dan Christianson

Broker Information: Name: 6297 Clark Associates

Phone #: 205-823-2300 Fax #: 205-822-0241

Incident Entry ☐ No WINS Entry ☐ Suit Entry ☐

By: Everett Fritz Date: 10/18/2004

00174318

Public Official Application

(for applicants who are responsible for public moneys)

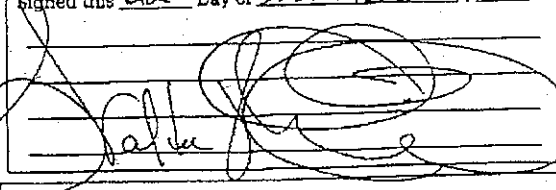
RECEIVED
OCT 28 2004

SURETY
DIVISION

9025 N. Lindburgh Drive
Box 3967 Peoria, Illinois 61612-3967
Tel: (309) 692-1000 • 1-800-645-2402

CLAIMS DEPT

RECEIVED
OCT 28 '04

APPLICANT INFORMATION		Applicant <u>ALICIA SHUFORD/TOWN CLERK</u>		Soc. Security No.	Date of Birth
Address:		(City)	(State)	(Zip)	Previous Surety? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (If yes, give name and reason for change) <u>USF&G NO LONGER WRITES</u>
Official Title: <u>TOWN CLERK</u>		Other or previous occupation:		Elected <input type="checkbox"/> Appointed <input type="checkbox"/>	Date Elected/Appointed: Term of Office:
BOND INFORMATION		Type of Bond <u>PUBLIC OFFICIAL POSITION</u>		Amount of Bond <u>\$ 100,000</u>	Effective Date <u>9-10-99</u>
Name and Address of Obligor					
OTHER INFORMATION					
1. What banks will the receipts of this office be deposited? <u>BANK OF SOUTH</u>					
Do you agree to deposit moneys in your custody only in legally designated and qualified depositories? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO					
Do you agree to deposit funds only in banks which are protected in full by a corporate depository or other securities? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO					
Are funds withdrawn from depository by check of applicant? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO					
If so, is the countersignature of anyone required, and of whom?					
By whom are your accounts examined and at what intervals? <u>Auditor - yearly</u>					
INDEMNIFICATION AGREEMENT		Signature Instructions: Applicant must date and sign the application below.			
<p>I agree to indemnify RLI Insurance Company (hereinafter "Surety") in connection with any bond executed on behalf of the person or entity named as "Applicant" above. I certify that all the information provided is true, and acknowledge that Surety is relying on this information to issue a bond. I agree that proof of the falsity of any statement will be prima facie proof of material, intentional and fraudulent misrepresentation for all purposes of law and equity. I authorize Surety or its agents to investigate my credit, now and at any time in the future, with any institution, person or entity. I further agree:</p> <ol style="list-style-type: none"> 1) To pay Surety each premium or premiums due, until satisfactory evidence that Surety's liability is terminated, and agree that such premium is fully earned upon issuance of a bond and is not refundable in the first year of coverage. 2) To pay Surety all sums demanded by Surety to cover any liability, claim, suit or judgment against the bond, including any legal fees and expenses. 3) To hold harmless and indemnify Surety from any and all liability, damages, loss, costs and expenses of every kind, including attorney fees, which may be sustained or incurred arising out of the execution, enforcement, procurement of release, or other action involving the application and/or issuance of the bond. 4) To pay interest, at the highest legal rate allowed, in the event of any payment by Surety, from the date such payments are made. 5) That Surety has the exclusive right to defend, settle, pay, or appeal any claim, and an itemized statement of loss and expense incurred by Surety shall be prima facie evidence of the fact and extent of my liability to Surety. 6) That Surety may decline to become a surety on any bond, may cancel or amend any bond with or without cause, alter the penalty, terms and conditions of any bond, complete any blanks contained in the application or indemnity agreement at the time of execution, or procure its release from said suretyship under any law for release of sureties; all without liability to Surety thereon. 7) To provide Surety with cash or other property acceptable to Surety, upon demand, as collateral security for any loss reserve. Surety may hold such collateral security until it has determined that it is no longer exposed to a loss and may retain or sell the collateral security to reimburse itself. 8) That a facsimile copy of this agreement shall be considered an original and shall be admissible in a court of law to the same extent as the original agreement. 9) This agreement shall apply to all renewals, continuations, substitutions and extensions of the suretyship herein applied for. 					
AGENTS INFORMATION		Agency Name/Code <u>Clark Associates Inc</u>		Signed this <u>22</u> Day of <u>November</u> , 19 <u>99</u>	
		Address <u>3228 Rocky Ridge Rd.</u>			
		Birmingham AL 35216			
		Agency Phone <u>(205) 923-2300</u>			
AGENTS RECOMMENDATION:		Comments:			
<input type="checkbox"/> We are not very familiar with this applicant. <input checked="" type="checkbox"/> We are familiar with applicant and are aware of no adverse information about him/her. <input type="checkbox"/> We know applicant very well and offer our highest recommendation.					

SAP004 (7/98)

RLI 0222

ACORD PROPERTY LOSS NOTICE				CSR CO	DATE (MM/DD/YYYY)
PRODUCER CLARK ASSOCIATES INC. 2229 ROCKY RIDGE RD. BIRMINGHAM AL 35216 CLARK ASSOCIATES INC.		MISCELLANEOUS INFO (E# & location code)		DATE OF LOSS AND TIME 06/01/98	10/13/04
CODE: SUB CODE:		POLICY TYPE CD: RLI Surety Division POL: RSB0633446		NAIC CODE	POLICY DATES EFF: 09/10/04 EXP: 09/10/05
AGENCY CUSTOMER ID MOSES-1		WIND COI POL:			EXP:
INSURED NAME AND ADDRESS OF INSURED City Of Mosses Alicia Shuford P O Box 296 Hayneville AL 36040		CONTACT NAME AND ADDRESS OF INSURED MAYOR WILLIAM SCOTT		CONTACT INSURED	
RESIDENCE PHONE (A/C No.) BUSINESS PHONE (A/C No. Ext) 334 563-9141		DATE OF BIRTH 30C SEC # OR FBN:		WHERE TO CONTACT WHEN TO CONTACT	
NAME AND ADDRESS OF SPOUSE (IF APPLICABLE)		DATE OF BIRTH 30C SEC # OR FBN:		BUSINESS PHONE (A/C No. Ext) 334 320-5438	

LOSS

LOCATION OF LOSS UNK		POLICE OR FIRE DEPT TO WHICH REPORTED	
KIND OF LOSS X THEFT	FIRE LIGHTNING FLOOD WIND OTHER (explain)	PROBABLE AMOUNT ENTIRE LOSS	
DESCRIPTION OF LOSS & DAMAGE (Use separate sheet if necessary) ALICIA SHUFORD WAS OVERPAYING SALARIES			

POLICY INFORMATION

MORTGAGEE NO MORTGAGEE		HOMEOWNER POLICIES SECTION 1 ONLY (Complete for coverages A, B, C, D & additional coverages. For Homeowners Section II Liability Losses, use ACORD 2.)	
A. DWELLING	B. OTHER STRUCTURES	C. PERSONAL PROPERTY	D. LOSS OF USE
DEDUCTIBLES		DESCRIBE ADDITIONAL COVERAGES PROVIDED	
ON			
COVERAGE A. EXCLUDES WIND			
SUBJECT TO FORMS (Insert form numbers and edition dates, special deductibles)			
FIRE, ALLIED LINES & MULTI-PERIL POLICIES (Complete only those items involved in loss)			
ITEM	SUBJECT OF INSURANCE	AMOUNT	% COINS
	BLDG CNTS		
	BLDG CNTS		
	BLDG CNTS		
SUBJECT TO FORMS (Insert form numbers and edition dates, special deductibles)			
FLOOD POLICY	BUILDING: DEDUCTIBLE:	ZONE	PRE FIRM
	CONTENTS: DEDUCTIBLE:		DIFF IN ELEV
WIND POLICY	BUILDING: DEDUCTIBLE:	ZONE	POST FIRM
	CONTENTS: DEDUCTIBLE:		FORM TYPE
			GENERAL DWELLING
			CONDO
REMARKS/OTHER INSURANCE (List companies, policy numbers, coverages & policy amounts) ONLY: PREVIOUS ADDRESS OF INSURED & WIFE'S MAIDEN NAME			
THE OVERPAYMENT OF SALARIES WAS DISCOVERED IN JUNE 2004--EMPLOYEE TAXES WERE NOT FILED PROPERLY			
CAT #	FIGG #	ADJUSTER ASSIGNED	ADJUSTER #
REPORTED BY MAYOR WM SCOTT	REPORTED TO PATTI WHITE	SIGNATURE OF INSURED	SIGNATURE OF PRODUCER Clark Associates Inc.

ACORD 1 (2002/01)

NOTE: IMPORTANT STATE INFORMATION ON REVERSE SIDE

© ACORD CORPORATION 1988

369-692-8637

RLI 0223

CREATED BY: EFRITZ
CREATED DATE: 8/1/2006
SUBJECT:
Call with Mayor William Scott
SUMMARY:

I spoke with William Scott, the Mayor, when I could not reach Mary Hester (334) 320-5438. In talking with Mr. Scott he said that Ms. Hester leaves at noon. He said the City Clerk has one phone line that is hooked up to fax and the phone. When she leaves, Mayor Scott says she switches the line to the fax machine.

Mayor Scott said that he knows the most about the claim that the City has against Alicia Gordon because he was on the City Council before becoming Mayor. He said that as City Clerk she was responsible for the day to day affairs of the City. He said that Mary Hester replaced Ms. Gordon so she does not know the claim history. Mr. Scott said that he is related to Ms. Gordon and as such would like to detach himself as much as possible regarding the claim.

I asked him about the losses claimed. I asked him how Ms. Gordon's breach of duty caused the City to lose the Outstanding Bills \$10,516.48, Attorney fees \$23,534.50, Taxes Payable \$70,306.60, Tax Consultant \$3,500, and Bookkeeper \$2,800. He said that Ms. Gordon did not pay them. He said that Ms. Gordon's failure to pay the City's bill caused the City this loss.

I asked him what Ms. Gordon used with the money that was supposed to go towards paying these bills. He said that she used the money to pay salaries of the City's employees.

I asked him whether the City owes the bills that are the subject matter of the claim against the bond of Ms. Gordon. He said that they did.

I asked him where the loss was if she used City money to pay City bills and there was not enough money to pay all the City bills. He said that she failed to keep the City informed of its financial situation. He said the if Ms. Gordon had done her job properly that the City would have let City employees go or cut back on their hours to meet their financial responsibilities.

I asked him whether the City gave me a good address for our Principal. He said yes, but that he did not have her phone number. I asked him what her husband name was. (I had called information earlier and they gave me the phone numbers of George Gordon and Sam Gordon, and indicated there was no listing under Alicia.) He said that her husband's name was Henry.

I asked whether they had any means to pay back the City if it was determined money was owed to the City. He said that he did not think so. He said that Henry was the Chief of Police for the City of Mosses and was convicted on public corruption charges by the Feds. He said that he was in a Federal Penitentiary. He said that they have two children, the oldest being 19 or 20 and the youngest being about 17. He said that Alicia had a job in Montgomery AL.

He said that he has an audio and minutes of Alicia answers when the City of Mosses confronted her about their claim that she breached her duties. I told him that I was hiring counsel to help me with the claim and that I would like two copies of each. One copy is to go to me and the other copy is to go to our attorney.

CREATED BY: EFRITZ
CREATED DATE: 7/27/2006
SUBJECT:
Received call from Mary Hester
SUMMARY:

Mary Hester called (334) 563-9141. She called wanting an update on her file. I told her that I would be back to her no later than next week giving her a status report.

CREATED BY: EFRITZ
CREATED DATE: 6/7/2006
SUBJECT:

Call from Mary Hester

SUMMARY:

I returned the phone call from Mary Hester (334) 563-9141. She wanted help in filling out the Fidelity Proof of Loss form. She wanted to know what went in the space asking whether any other insurance applied. I told her that RLI was asking whether they had coverage with another carrier that should share in any loss payment made. She said that she did not know and wanted to know where to go to get that information. I asked her whether the City had a Risk Manager. She said they did not. I asked her whether the City bought all of their insurance through one agency. She said that they did. I told her that I would go to the agent and find out whether the City had any other coverage that applied to this situation to answer that question. If the City did, I told Ms. Hester the City needed to put that carrier on notice of this claim and tell RLI.

She said that she understood.

CREATED BY: DBERRY
CREATED DATE: 5/12/2006
SUBJECT:

Call from Mayor Scott

SUMMARY:

I fielded call from Mayor William Scott with Town of Moses, AL. I told him Everett was still waiting to receive completed POC form. Mayor said that he has been collected evidence of damages and principal's misconduct for the last few months. He will now send in copies of all that information along with POC form. PH (334) 320-5438.

CREATED BY: EFRITZ
CREATED DATE: 7/26/2005
SUBJECT:

Mary Hester of the City Called

SUMMARY:

Mary Hester called for the City of Moses. She referenced claim number 00174320. That is the wrong claim number. However, some correspondence went out to the City under that bond claim file. Ms. Hester is the new City Clerk and the Mayor has asked her to pursue the faithful performance bond claim they have against the Public Official. Ms. Hester called the Agency that I provided her from claim file 00174320. That Agent called today saying that he cannot find an account written by him for the City of Moses. After he told me that I recognized my mistake.

I called the phone number that the agent gave me for Mary Hester, Clerk of the City of Moses (334) 563-9141. I asked for Mary Hester and she had gone for the day. The receptionist took my name, phone number and right claim number. I asked that Ms. Hester call me in the morning.

CREATED BY: EFRITZ
CREATED DATE: 1/17/2005
SUBJECT:

Closing report

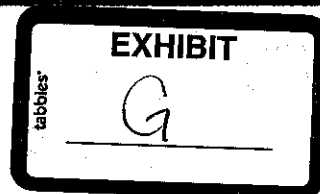
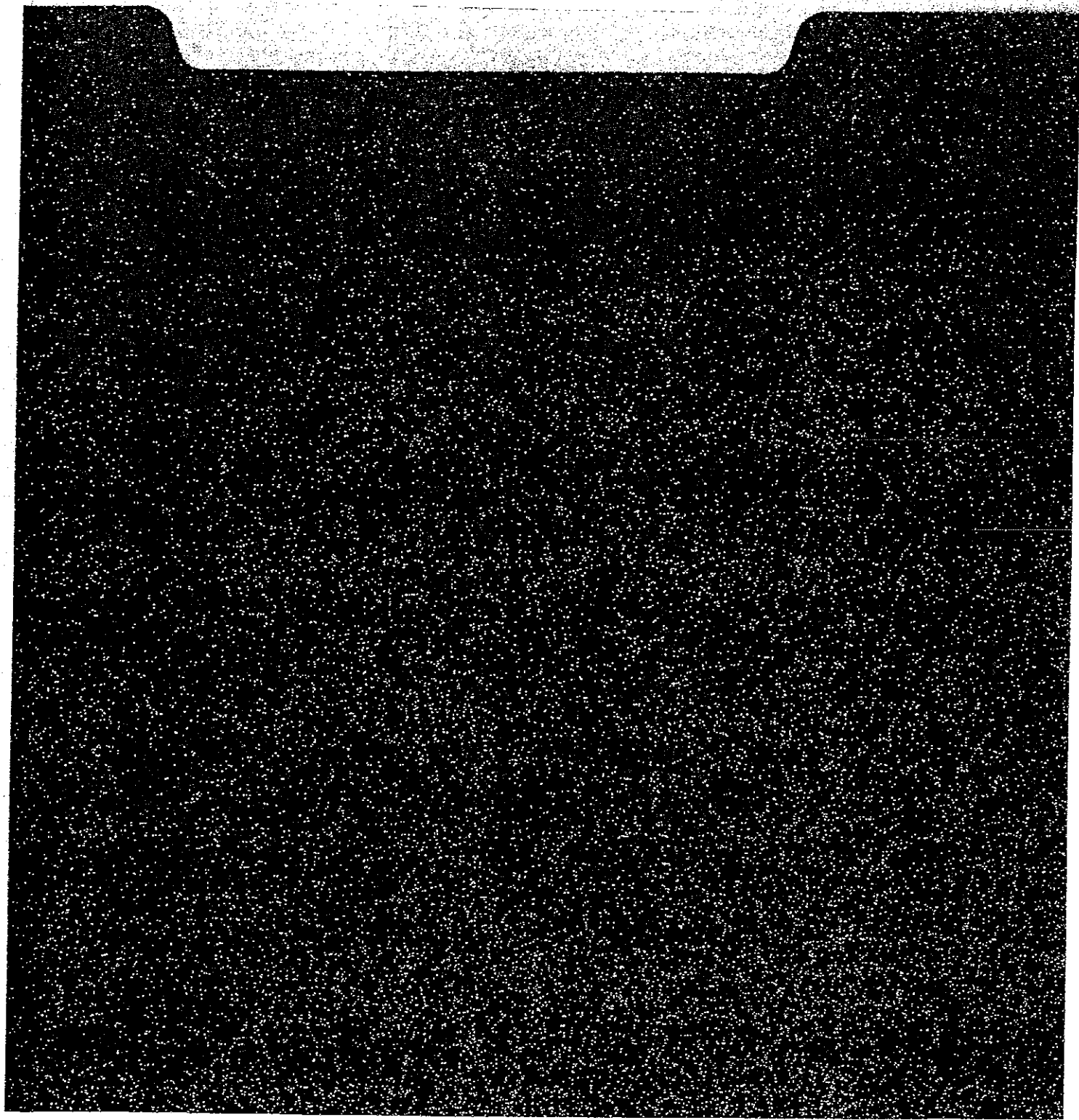
SUMMARY:

RLI issued a Public Official faithful performance bond to the City of Moses for the Town Clerk. They wrote wanting to make a claim on the bond back in October. RLI replied to them by sending

the City of Moses a Fidelity Proof of Claim. RLI has heard nothing more about their claim although it spoke to the Mayor in December.

If RLI receives a sworn to Proof of Claim, RLI can reopen the file.

LETTER TO MS. GORDON



RLI 0278

B

City of Mosses

Walter S. Hill, Mayor
Willie B. Hill, Mayor Pro-tem
Alicia Gordon, City Clerk
Shayna M. Perry, Police Chief

City Council
Annie M. Rudolph
Janice Patterson
Jerry Reed
William Scott

June 5, 2004

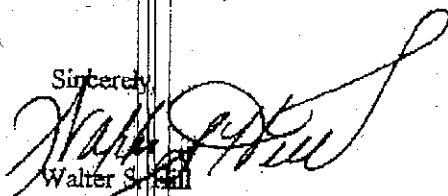
Mrs. Alicia Gordon, City Clerk
Town of Mosses
1 Mosses Park Circle
Mosses, Alabama 36040

Dear Mrs. Gordon:

During a Special Called City Council Meeting of June 4, 2004, which was held following a hearing of which a series of grave concerns relative to your job performance as the City Clerk, were addressed to you by the members of the City Council. During the meeting the City Council, recommended and unanimously approved that your employment as the City Clerk for the Town of Mosses be terminated based on the facts and findings of nonfeasance, insubordination, malfeasance and misfeasance relative to your job performance as the City Clerk for the Town of Mosses. Your termination as the City Clerk is effective Monday, June 7, 2004.

Furthermore, you are directed to remove all of your personal affects from the City Clerk's office by the close of business on Monday, June 4, 2004. In addition, I have been directed to direct you to turn into a member of the City Council or me the key (s) to the Clerk's Office door and all other keys, which allowed you access to the Municipal Complex and other facilities housed on the Municipal property, on or before 5 p.m. on Monday, June 7, 2004.

Sincerely,



Walter S. Hill

Xc: City Council
City Attorney
Personnel File

P.O. Box 296 Hayneville, Alabama 36040 (334) 563-9141

B2

Nonfeasance: (Neglect of Duty)

- 1 • Failed to file State/Federal Tax information for the Town for 3 Consecutive Years. In addition to failing to provide the mayor and City Council with correspondences from the State and Federal with regards to the delinquency of the taxes during the years of which the taxes were not paid
- 2 • Approved purchases that were not approved by the mayor nor the City Council in keeping with the City's operating budget. In addition to failing to report several purchases on the Monthly Financial Statement.
- 3 • Failure to maintain adequate and precise City Council documents as required by law, i.e. All City Council Meeting Minute and Financial Statements.
- 4 • Failed to provide the mayor and city council with vital mailed documents relative to the city's and its governing accountability and responsibility
- 5 • Excessive abuse of being violating work attendance hours (see attachments)

Insubordination: (Failure to comply with verbal and written communication from employer (s))

- 6 • Failed to comply with City Council's directive to provide the Mayor with a key to the Office of Fiscal Affairs.
- 7 • Failed to comply with City's Council's directive to not make any purchases beyond what has been approved in the City's Budget—without approval from the City Council.
- 8 • Failed to comply with verbal and written directives by the mayor upon his requesting vital documents in a timely manner. In addition, failing to comply with written and verbal requests for the City's Post Office Key. Likewise, failure to comply with verbal and written policy regarding work attendance.
- 9 • Repeated insubordinate towards immediate supervisor in an unprofessional and profane manner (see attached discipline documentation form/report)

Malfeasance: (Misconduct)

- 10 • Excessive use of foul language in addressing the mayor in the presence of a City Councilman.
- 11 • Provided false financial information to the City Council and mayor relative to a fiscal matter of which the city council and mayor questioned as it related to fiscal accountability of others directly and indirectly effected by the City's accounting process, i.e. employee health insurance, etc.
- 12 • Failed to inform the mayor and city council of person use of city accounts, i.e. purchasing of tires for personal van, and other auto repair work done on personal vehicle through the City's account.
- 13 • Unprofessional behavioral outburst in city council meetings when addressing City Council (See attached Report)
- 14 • Failed to inform the city council and mayor about the delinquency of the Unemployment Compensation payments.
- 15 • Failed to inform the mayor and the city council about fiscal matters being conducted unlawfully with the use of public funds.

B3

Misfeasance: (wrongdoing of a lawful act in an unlawful or improper manner)

- Use of City account for personal use, i.e. (see attached documentation)
- Opening accounts in the name of the City as a government account for personal use, i.e. (see attached documentation)
- Canceling city employee health insurance without approval from the City Council nor written approval from all parties affected by this action.
- Failure to inform the mayor and city council about the debt to the city from a health insurance employee participant. Knowing allowed the city to pay insurance premiums in full for employees with public funds. (also a misconduct)

1A
City of Mosses
1 Mosses Park Circle
Hayneville, Alabama 36040
(334) 563-9141

RECEIVED

BY *M. H.* DATE *5/23/05*

Walter S. Hill, Mayor
Walter L. Hill, Mayor Pro-tem
Alicia Gordon, City Clerk

City Council
Janice Patterson
Jerry Reed
Annie M. Randolph
William Scott

May 18, 2004

Mrs. Alicia Gordon, City Clerk
City of Mosses
1 Mosses Park Circle
Hayneville, Alabama 36040

Dear Mrs. Gordon:

On behalf of the Mosses City Council this letter is being addressed to you to inform you that the City Council has some grave concerns as they relate to your job performance as the City Clerk for the Town of Mosses.

The concerns are as follows:

1. Nonfeasance: (*Neglect of Duty*)
2. Insubordination (*Failure to comply with verbal and written directives from employer (s).*)
3. Malfeasance: (*Misconduct*)
4. Misfeasance: (*wrongdoing of a lawful act in an unlawful or improper manner*)

As a result of the aforementioned concerns relative to your job performance as the City Clerk, you are invited to attend a hearing regarding these concerns on Tuesday, June 1, 2004 at 5:30 p.m. at the Mosses Municipal Complex.

This hearing is subject to be closed to the general public, unless you request otherwise. In the event you wish to have the hearing open to the public, please inform express your desire in writing within three (3) day prior to the scheduled date and time of the hearing.

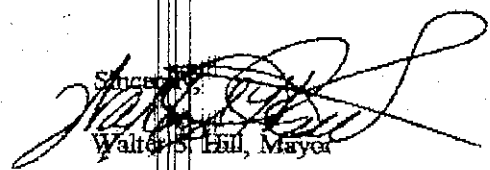
A2

Termination Hearing - (Mrs. Gordon)

In addition, whether you chose to accept the hearing being close to the public or open to the public you have the right to have legal representation present with you during the hearing. It is imperative that you advise via written communication as to your decision regarding the status of this hearing being open or closed to the public.

If there is a need for further clarity regarding this letter of notification, you may request such in writing.

Your urgent and prompt attention and written response to this letter of notification will be appreciated.

Sincerely,

Walter B. Hill, Mayor

Xc: ~~Walter B. Hill~~, City Councilman
Janice Patterson, City Councilwoman
Jerry Reed, City Councilman
Anne M. Rudolph, City Councilwoman
William Scott, City Councilman

Pc: Attorney Collins Pettway, City Attorney
Personnel File

A3

1. Chronic absenteeism from job site i.e. leaving work site without prior authorized permission
2. Careless workmanship in maintaining fiscal control management
3. Failure to disclose vital fiscal documents and/or correspondences to city government officials
4. Conduct/behavior reflecting discredit on the City and its governing authority
5. Continuous insubordination with regards to city government officials

Town Of Mosses



1 Mosses Park Circle
P. O. Box 295
Huntsville, AL 35896
Phone 334-293-0141

William C. Scott, Mayor
Walter B. Hill, Mayor Pro-Tem
Sharon Perry, Police Chief
Mary Hunter, Town Clerk

Coltard L. Lundy, Justice Professional
Commissioner, Jay E. Hall

FAX TRANSMITTAL FORM

To: *Atty Bryan Paul*
Name:
Phone Number:
Fax Number: *334-387-3222*

From: *MARY, TOWN OF MOSSES*
Date Sent: *11-28-06*
Number of Pages: *6 INC. COV.*

MESSAGE: *Mayor Scott states to tell you that
he + I are currently still working to
collect the additional info requested
(Budgets)*

Mary

The information that is being sent is confidential and should be viewed only by the individual who requested the documents.

RECEIVED

BY *M.H.* DATE *8/23/05*

City of Mosses
1 Mosses Park Circle
Hayneville, Alabama 36040
(354) 563-9141

Walter S. Hill, Mayor
Willie B. Hill, Mayor Pro-tem
Alicia Gordon, City Clerk

City Council
Janice Patterson
Jerry Reed
Annie M. Randolph
William Scott

May 18, 2004

Mrs. Alicia Gordon, City Clerk
City of Mosses
1 Mosses Park Circle
Hayneville, Alabama 36040

Dear Mrs. Gordon:

On behalf of the Mosses City Council this letter is being addressed to you to inform you that the City Council has some grave concerns as they relate to your job performance as the City Clerk for the Town of Mosses.

The concerns are as follows:

1. **Nonfeasance:** (*Neglect of Duty*)
2. **Insubordination** (*Failure to comply with verbal and written directives from employer (s).*)
3. **Malfeasance:** (*Misconduct*)
4. **Misfeasance:** (*wrongdoing of a lawful act in an unlawful or improper manner*)

As a result of the aforementioned concerns relative to your job performance as the City Clerk, you are invited to attend a hearing regarding these concerns on Tuesday, June 1, 2004 at 5:30 p.m. at the Mosses Municipal Complex.

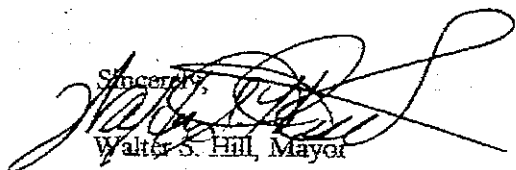
This hearing is subject to be closed to the general public, unless you request otherwise. In the event you wish to have the hearing open to the public, please inform express your desire in writing within three (3) day prior to the scheduled date and time of the hearing.

Termination Hearing - (Mrs. Gordon)

In addition, whether you chose to accept the hearing being close to the public or open to the public you have the right to have legal representation present with you during the hearing. It is imperative that you advise via written communication as to your decision regarding the status of this hearing being open or closed to the public.

If there is a need for further clarity regarding this letter of notification, you may request such in writing.

Your urgent and prompt attention and written response to this letter of notification will be appreciated.

Sincerely,

Walter S. Hill, Mayor

Xc: Willie B. Hill, City Councilman
Janice Patterson, City Councilwoman
Jerry Reed, City Councilman
Annie M. Rudolph, City Councilwoman
William Scott, City Councilman

Pc: Attorney Collins Pettway, City Attorney
Personnel File

1. Chronic absenteeism from job site i.e. leaving work site without prior authorized permission
2. Careless workmanship in maintaining fiscal control management
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4. Conduct/behavior reflecting discredit on the City and its governing authority
5. Continuous insubordination with regards to city government officials

City of Mosses

Walter S. Hill, Mayor
Willie B. Hill, Mayor Pro-tem
Alicia Gordon, City Clerk
Shayne M. Perry, Police Chief

City Council
Annie M. Rudolph
Janice Patterson
Jerry Reed
William Scott

June 5, 2004

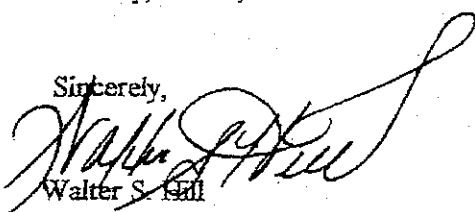
Mrs. Alicia Gordon, City Clerk
Town of Mosses
1 Mosses Park Circle
Mosses, Alabama 36040

Dear Mrs. Gordon:

During a Special Called City Council Meeting of June 4, 2004, which was held following a hearing of which a series of grave concerns relative to your job performance as the City Clerk, were addressed to you by the members of the City Council. During the meeting the City Council, recommended and unanimously approved that your employment as the City Clerk for the Town of Mosses be terminated based on the facts and findings of nonfeasance; insubordination; malfeasance and misfeasance relative to your job performance as the City Clerk for the Town of Mosses. Your termination as the City Clerk is effective **Monday, June 7, 2004**.

Furthermore, you are directed to remove all of your personal affects from the City Clerk's office by the close of business on Monday, June 4, 2004. In addition, I have been directed to direct you to turn into a member of the City Council or me the key (s) to the Clerk's Office door and all other keys, which allowed you access to the Municipal Complex, and other facilities housed on the Municipal property, on or before 5 p.m. on Monday, June 7, 2004.

Sincerely,



Walter S. Hill

Xc: City Council
City Attorney
Personnel File

P.O. Box 296 Hayneville, Alabama 36040 (334) 563-9141

Nonfeasance: (Neglect of Duty)

- 1 • Failed to file State/Federal Tax information for the Town for 3 Consecutive Years. In addition to failing to provide the mayor and City Council with correspondences from the State and Federal with regards to the delinquency of the taxes during the years of which the taxes were not paid
- 2 • Approved purchases that were not approved by the mayor nor the City Council in keeping with the City's operating budget. In addition to failing to report several purchases on the Monthly Financial Statement.
- 3 • Failure to maintain adequate and precise City Council documents as required by law, i.e. All City Council Meeting Minute and Financial Statements.
- 4 • Failed to provide the mayor and city council with vital mailed documents relative to the city's and its governing accountability and responsibility
- 5 • Excessive abuse of being violating work attendance hours (see attachments)

Insubordination: (Failure to comply with verbal and written communication from employer (s))

- 6 • Failed to comply with City Council's directive to provide the Mayor with a key to the Office of Fiscal Affairs.
- 7 • Failed to comply with City's Council's directive to not make any purchases beyond what has been approved in the City's Budget—without approval from the City Council.
- 8 • Failed to comply with verbal and written directives by the mayor upon his requesting vital documents in a timely manner. In addition, failing to comply with written and verbal requests for the City's Post Office Key. Likewise, failure to comply with verbal and written policy regarding work attendance.
- 9 • Repeated insubordinate towards immediate supervisor in an unprofessional and profane manner (see attached discipline documentation form/report)

Misfeasance: (Misconduct)

- 10 • Excessive use of foul language in addressing the mayor in the presence of a City Councilman.
- 11 • Provided false financial information to the City Council and mayor relative to a fiscal matter of which the city council and mayor questioned as it related to fiscal accountability of others directly and indirectly effected by the City's accounting process, i.e. employee health insurance, etc.
- 12 • Failed to inform the mayor and city council of person use of city accounts, i.e. purchasing of tires for personal van, and other auto repair work done on personal vehicle through the City's account.
- 13 • Unprofessional behavioral outburst in city council meetings when addressing City Council (See attached Report)
- 14 • Failed to inform the city council and mayor about the delinquency of the Unemployment Compensation payments.
- 15 • Failed to inform the mayor and the city council about fiscal matters being conducted unlawfully with the use of public funds.

Misfeasance (wrongdoing of a lawful act in an unlawful or improper manner)

- Use of City account for personal use, i.e. (see attached documentation)
- Opening accounts in the name of the City as a government account for personal use, i.e. (see attached documentation)
- Canceling city employee health insurance without approval from the City Council nor written approval from all parties affected by this action.
- Failure to inform the mayor and city council about the debt to the city from a health insurance employee participant. Knowing allowed the city to pay insurance premiums in full for employee with public funds. (also a misconduct)

IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF ALABAMA
NORTHERN DIVISION

RLI INSURANCE COMPANY/)
PLAINTIFF/COUNTERCLAIM)
DEFENDANT)

vs.)
TOWN OF MOSSES, ALABAMA, and)
ALICIA SHUFORD-GORDON,)

Defendants.)

Case No.: 2:07-cv-00230-WKW-SRW

AFFIDAVIT OF ALICIA SHUFORD-GORDON

STATE OF ALABAMA)
COUNTY OF MONTGOMERY)

Before me, the undersigned authority, Notary Public, in and for said county and state, who before me personally appeared Alicia Shuford-Gordon, whom, being placed under oath, deposes and says as follows:

"My name is Alicia-Shuford Gordon. I was employed as the Clerk for the Town of Mosses approximately from 1992 through June of 2004. I am an adult resident citizen of the State of Alabama, and I have personal knowledge of the matters set forth herein. At all times relevant to this action, I was the Town Clerk of Mosses, Alabama.

The Town of Mosses, Alabama, is an incorporated municipality with a population of less than 2,000 people located in Lowndes County, Alabama. The Town of Mosses was incorporated in approximately 1979 and has employed the Mayor/Council form of government at all times since I served as Town Clerk. RLI Insurance Company wrote an official surety bond to my position in the amount of \$100,000.00. A copy of the surety bond is attached hereto and is incorporated herein by reference.



The City of Mosses has made a claim against my bond asserting that I breached my duty as City Clerk, causing the town a loss of an excess of \$100,000.00. To date, this claim arises out of three separate occurrences; 1) the failure of the City to pay quarterly employee payroll taxes for a period of time; 2) a series of unpaid debts incurred by the City during the period of time of which I served as Town Clerk; 3) the cost of a tax consultant by the name of Charles Elam, who assisted the town in negotiating the above-referenced tax problem with the IRS.

It is my understanding that the Town of Mosses has filed a Proof of Claim Form with RLI Insurance Company and supporting documentation which they allege supports all of their claims.

As Town Clerk, I was merely an administrative arm of the city's governing body. I paid all bills which I was directed to by either members of the City Council or the Mayor, and I had no check-writing authority whatsoever. Further from 1999-2003, the time period of the allegations on the claim made by the City, I was not authorized to and did not sign any checks on behalf of the City, including payroll checks. At all times any checks issued by the City required at least one signature from one of two designated City Council Members and/or the Mayor. Because the Town of Mosses employs the Mayor/Council form of government, the Mayor is the Chief Executive Officer of the municipality and has general supervision and control over all other officers and affairs of the town. Also, the Mayor has the exclusive authority to supervise and control the administrative personnel in its municipality.

Additionally, during my time as Clerk, I listed on monthly financial statements all tax liabilities which the City had incurred. These monthly financial statements were then presented to members of the City Council and Mayor at monthly City Council meetings.

I do acknowledge that at the time I left office there were unpaid bills on behalf of the City. However, the City was on notice at all times of the expenses as all bills, invoices, and past-due notices from the IRS were given to the Mayor. Yet, the City and Mayor showed no concern for the payment of these expenses nor the taxes. The City was spending far more than its revenues allowed. Simply put, the City did not have the requisite funds to cover most of these expenses. Due to the lack of funds and resources these bills referenced above went unpaid.

I specifically remember in 2002 and 2003 withholding payroll taxes but not paying them because the City's bank balance was too low. I discussed the shortage in detail with both Mayor Walter Hill and Willie B. Hill and they, in their capacity for the City, had full knowledge of the same.

The above information is true and correct to the best of my knowledge and belief."

Alicia Shuford-Gordon
ALICIA SHUFORD-GORDON

STATE OF ALABAMA)
COUNTY OF MONTGOMERY)

I, the undersigned, a Notary Public in and for said State and County, hereby certify that ALICIA SHUFORD-GORDON whose name is signed to the foregoing affidavit and who is known to me, acknowledged before me on this day that, being informed of the contents of the instrument, she executed the same voluntarily.

Given under my hand this 7th day of January, 2008.

Carrie Ann Strickland
NOTARY PUBLIC
My Commission Expires: 9/22/2008